



# Loreto Convent Intermediate College

Lucknow

**2026-2027 - ACCOUNTANCY  
TERM WISE BREAK- UP  
CLASS XII**

**UNIT TEST:**

UNIT I: PARTNERSHIP ACCOUNTS:

- A. FUNDAMENTALS OF PARTNERSHIP
- B. GOODWILL

**TERM I:**

UNIT 1: PARTNERSHIP ACCOUNTS:

- A. FUNDAMENTALS OF PARTNERSHIP
- B. GOODWILL
- C. RECONSTITUTION OF PARTNERSHIP (ADMISSION, RETIREMENT AND DISSOLUTION OF THE PARTNERSHIP FIRM)

UNIT II: JOINT STOCK COMPANY ACCOUNTS:

- D. FINAL ACCOUNTS OF COMPANIES

UNIT III: FINANCIAL STATEMENT ANALYSIS:

- A. COMPARATIVE STATEMENTS
- B. COMMON SIZE STATEMENTS.

UNIT IV: CASH FLOW STATEMENT (MANUFACTURING COMPANIES ONLY)

UNIT V: RATIO ANALYSIS

**TERM II:**

ENTIRE FIRST TERM CURRICULUM

UNIT II: JOINT STOCK COMPANY ACCOUNTS:

- A. ISSUE OF SHARES
- B. ISSUE OF DEBENTURES
- C. REDEMPTION OF DEBENTURES

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