ISC CLASS XII ACCOUNTANCY

5-MONTH TEACHING PLAN

Foundation Repair → Class XII Syllabus → Practice → Projects → Mock Tests → Exam Preparation

MONTHS 1–2

Accounting Basics
Journal • Ledger • Trial Balance
Adjustments • Current Chapters in Class 12

MONTHS 3–4

Class XII Theory & Practice of Class 12
Partnership & Company Accounts
Management Accounting

MONTH 5

Projects • Assignments
Worksheets • Mock Tests
Revision • Exam Strategy

Target: build confidence and independent problem-solving toward 60+ marks, with higher as the stretch target.

1. TEACHING OBJECTIVES

Based on the teaching framework provided

CURRENT LEVEL → FOUNDATION

Assess the starting level.

Repair weak accounting principles before difficult Class XII problems.

Teach basics only to the depth needed for solving accounting questions.

LEARNING CYCLE

Concept → Explanation → Example → Guided Practice → Independent Solving → Correct Mistakes → Revision → Test.

Move gradually from teacher support to student independence.

EXPECTED OUTCOME

Strong fundamentals + regular practice + clear presentation + exam technique.

Student can identify treatment, solve, present and check answers independently.

2. CLASS FORMALITIES & DIGITAL LEARNING

Flexible, student-friendly and organised

ONLINE CLASSES

Classes will be conducted through Google Meet or Zoom, as per the student's comfort and convenience.

Meeting link will be shared before class.

GOOGLE CLASSROOM

Please download the Google Classroom app. Digital resources, assignments, worksheets and materials will be organised there.

GOOGLE CLASSROOM — DIGITAL RESOURCE SUPPORT

Assignment

Homework / assigned accounting practice

Quiz assignment

Worksheet-style quizzes / quick checks

Questions & Answers

Worksheets / question practice / doubts

Material

Notes, resources & digital learning material

Also use: Reuse post • Topics • organised chapter-wise digital resources

3. GOOGLE CLASSROOM WORKFLOW

How digital resources support learning between live classes

1. Material

Notes, examples and digital resources

2. Assignment

Homework and practice questions

3. Quiz assignment

Worksheet-style quizzes and quick checks

4. Questions & Answers

Worksheet questions and doubt practice

5. Topics

Organise resources chapter-wise

6. Reuse post

Reuse useful posts/resources for revision

Purpose: keep learning resources accessible between classes and create a clear digital record of practice.

4. MONTH 1 — ACCOUNTING BASICS

Weeks 1–4: build the foundation needed for every accounting problem

Week	Topics	Practice / Output
1	Diagnostic; accounting equation; assets, liabilities, capital; types of accounts; debit & credit.	Initial assessment + basic transaction worksheet
2	Journal entries: simple/compound; narration; purchases, sales, expenses, income, capital and drawings.	Journal-entry drill + correction notebook
3	Ledger posting; balancing; Trial Balance; cash vs non-cash; capital vs revenue items.	Ledger + Trial Balance worksheet + quiz
4	Adjustments: outstanding/prepaid; depreciation; bad debts/provisions; reserves; profit & loss logic.	Adjustment problems + Month 1 Basics Test

Outcome: the student understands the accounting language and can handle basic entries, ledgers, trial balance and common adjustments.

5. MONTH 2 — ADVANCED BASICS + PARTNERSHIP FOUNDATION

Weeks 5–8: connect fundamentals to Class XII problem-solving

Week	Topics	Practice / Output
5	Working notes; classification of assets/liabilities; working capital; profit vs cash; percentages/proportions; foundation-to-Class-XII applications.	Application worksheet + short quiz
6	Partnership fundamentals: partnership deed; Partnership Act provisions; P&L Appropriation A/c; fixed/fluctuating capital; current accounts.	Partnership basics + format practice
7	Interest on capital/drawings; salary/commission; reserves; guarantee of profits; past adjustments; partner loan/rent treatment.	Mixed adjustment worksheet + quiz
8	Goodwill: meaning; average/weighted average profit; super profit; capitalization methods; capital employed/net assets.	Goodwill problem set + Month 2 Test

Outcome: the student can connect basic accounting rules to partnership problems and begin standard Class XII questions independently.

6. MONTHS 1–2 — FOUNDATION MASTER LIST

Repair these whenever they block a problem

1. Accounting equation & transaction effects
2. Types of accounts + debit/credit rules
3. Journal entries + narration
4. Ledger posting + balancing
5. Trial Balance
6. Capital vs revenue
7. Current vs non-current assets/liabilities
8. Depreciation + non-cash items
9. Outstanding/prepaid items
10. Bad debts, provisions & reserves
11. Profit & Loss logic + working notes
12. Working capital + profit vs cash
13. Percentages & proportions
14. Partnership deed / Act basics
15. P&L Appropriation + capital/current accounts
16. Goodwill calculations

7. MONTH 3 — PARTNERSHIP COMPLETION + COMPANY ACCOUNTS

Move from foundation to full Class XII problem-solving

PARTNERSHIP — WEEKS 9–10

Admission: new PSR, sacrificing ratio, goodwill, revaluation, reserves, capital adjustment.

Retirement & Death: gaining ratio, goodwill, revaluation, capital adjustment and amount due.

PARTNERSHIP — WEEK 11

Dissolution:

- Realisation A/c
- Partner's Loan A/c
- Capital A/c
- Cash/Bank A/c
- Realisation expenses
- Section 48 settlement

Then a full Partnership test.

COMPANY — WEEK 12

Issue of Shares: applications, allotment, calls, over/undersubscription, pro-rata, forfeiture/reissue.

Begin Debentures: issue at par/premium/discount, non-cash consideration, interest + TDS.

8. MONTH 4 — COMPANY + MANAGEMENT ACCOUNTING

Complete the planned Class XII theory

Week	Coverage	Main practice
13	Debentures + Redemption: issue, collateral security, interest/TDS, disclosure, redemption out of profits/capital, prescribed theory.	Debenture + redemption problems
14	Final Accounts of Companies: Balance Sheet + Notes to Accounts; share capital; reserves/surplus; liabilities/assets classification.	Integrated final-account worksheet
15	Financial Statement Analysis + Cash Flow: comparative/common-size statements; cash & cash equivalents; operating/investing/financing; indirect method.	FSA + Cash Flow worksheets
16	Cash Flow completion + Ratio Analysis: two-year Balance Sheets, adjustments; liquidity, solvency, activity and profitability ratios.	Full Section B test + formula sheet

Outcome: complete the chosen Section B pathway and solve standard board-style questions with correct format and working notes.

9. STANDARD CLASS + PRACTICE CYCLE

Use the same learning loop throughout all five months

1. CONCEPT	2. EXPLAIN	3. EXAMPLE	4. GUIDED	5. INDEPENDENT	6. CORRECT	7. REVISE	8. TEST
What? Why?	Simple rule	Teacher model	Prompts	No prompts	First error	Rule + notes	Short/timed

Practice structure: In-class practice → Textbook problems → Worksheet → Homework → Timed practice → Chapter test → Mixed test → Full mock.

10. MONTH 5 — PROJECTS + ASSIGNMENTS + WORKSHEETS + EXAM PREPARATION

No major new theory: convert learning into marks

Week	Focus	Deliverables
17	Projects + Partnership revision	Two project plans/drafts • Partnership worksheet • sectional test
18	Company + Management revision	Project completion • mixed worksheet • sectional test
19	Mock-test cycle	Mock 1 • Mock 2 • assignments • school worksheets • detailed correction
20	Final exam preparation	Mock 3 • full revision • important questions • presentation • viva rehearsal

ERROR LOG

Concept • Classification • Calculation • Presentation • Time

RE-TEST

Weak areas revisited within 48–72 hours where possible

EXAM READY

Speed + accuracy + format + working notes

11. ASSESSMENT & PROGRESS TRACKING

Tests measure independence, not only marks

Time	Assessment	Coverage	Action
Start	Initial diagnostic	Foundation + current level	Set priorities
End Month 1	Basics Test	Foundation + adjustments	Repair gaps
End Month 2	Partnership Test	Fundamentals + goodwill	Check independence
End Month 3	Section A Test	Partnership + Company	Target weak chapters
End Month 4	Section B Test	FSA + Cash Flow + Ratios	Formula + application revision
Month 5	Mock 1 / 2 / 3	Full paper	Time + accuracy + presentation

Mastery key: ✓ Independent • △ Needs an occasional prompt • ✗ Needs reteaching

12. STUDENT RESPONSIBILITIES & CLASS EXPECTATIONS

Simple formalities for smooth online learning

CLASS PARTICIPATION

• Attend Google Meet/Zoom classes as agreed.
• Keep Google Classroom installed and check it regularly.
• Keep textbook, notebook and stationery ready.
• Attempt questions independently before asking for the solution.
• Complete assignments and worksheets on time.
• Maintain a formula + mistake notebook.

GOOGLE CLASSROOM USE

• Assignment — homework / submissions
• Quiz assignment — worksheet quizzes
• Questions & Answers — worksheet/question practice
• Material — notes and digital resources
• Topics — chapter-wise organisation
• Reuse post — revisit/reuse useful resources

13. FINAL OUTCOME

What the student should achieve by the end of Month 5

FOUNDATION

Understands accounting principles.

Identifies the treatment required.

Handles basic journal, ledger, trial balance and adjustments.

CLASS XII

Completes the planned Partnership, Company and Management Accounting syllabus.

Solves standard problems independently with correct format and working notes.

EXAM READY

Two projects prepared.

Assignments and worksheets completed.

Three full mocks analysed.

Speed, accuracy and presentation improved.

TARGET: 60+ MARKS • AIM HIGHER • BUILD CONFIDENCE THROUGH CONSISTENT PRACTICE