Free planner by CA Parag Gupta

Class 12 Accountancy: 90+ planner

Board 2027 · November to February · with a mistake list to fill in

First, understand the paper

The CBSE Class 12 Accountancy theory paper is worth 80 marks, plus 20 marks for the project.

Part	What it covers	Marks
Part A	Partnership firms and company accounts	60
Part B	Analysis of financial statements, cash flow statement (or computerised accounting)	20

60 marks come from Part A alone, so spend the most time on the partnership chapters.

Month-by-month plan: November to February

Month	What to finish	Daily target
November	All partnership chapters: fundamentals, goodwill, change in profit-sharing ratio, admission, retirement and death, dissolution	15–20 questions on your own after each chapter
December	Share capital, debentures and the Part B chapters	2 ratio or cash flow questions every day
January	Full-length papers only, in the full 3 hours	Write down every mistake after each paper
February	Go back to your mistake list	Fewer new questions, zero repeated mistakes

Where students lose marks

- Leaving out the narration in journal entries
- Not showing working notes. Even if the final answer is wrong, working notes earn step marks
- An incomplete capital account format, or balance c/d on the wrong side
- Mixing up operating, investing and financing activities in the cash flow statement
- Running out of time because mock tests were never attempted in the full 3 hours

> **A tip from Sir:** redo every question you got wrong the next day, without looking. That's real revision.

My mistake list

Write each mistake once. Tick it when you have redone the question correctly.

Date	Chapter	Mistake	Redone ✓

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