

**CHOITHRAM SCHOOL, MANIK BAGH, INDORE**

**ANNUAL CURRICULUM PLAN SESSION 2017 – 2018**

**CLASS: XII**

**SUBJECT: ACCOUNTANCY**

Month & Working Days	Theme/ Sub-theme	Learning Objectives		Activities &Resources	Expected Learning Outcomes	Assessment
		Subject Specific (Content Based)	Behavioural (Application based)			
March- April 2017 28 days	Unit - III Analysis of Financial Statements <ul style="list-style-type: none"> <li>Financial statements of a company</li> <li>Objectives and limitations.</li> <li>Tools for Financial Statement Analysis</li> <li>Accounting Ratios</li> <li>Objectives, classification and computation of different ratios</li> </ul>	<b>After going through this Unit, the students will be able to:</b> <ul style="list-style-type: none"> <li>Develop the understanding of major headings and sub-headings (as per Schedule III to the Companies Act, 2013) of balance sheet as per the prescribed norms / formats.</li> <li>State the meaning, objectives and limitations of financial statement analysis describe the meaning of different tools of 'financial statements analysis'.</li> <li>Develop the understanding of preparation of</li> </ul>	<ul style="list-style-type: none"> <li>Prepare Statement of Profit and Loss and Balance Sheet in the prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013).</li> <li>Analyze the Financial statements of Company and Know the position of Company as well with the help of different tools as Comparative, Common Size financial statements and ratio analysis.</li> <li>To compute different ratios with broader understanding.</li> </ul>	Self made Worksheet Original report of Companies. Power point presentation on format of financial statements and terminology. Similar Question will be given in class for Practice Analyze the cash flow statement of Project Report	<ul style="list-style-type: none"> <li>Reading and understanding of Statement of Profit and Loss and Balance Sheet in the prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013).</li> <li>To prepare, computer and analyze the Financial statements of Company and Know the position of Company as well with the help of different tools as Comparative, Common Size financial statements and ratio analysis.</li> </ul>	Project work

		<p>comparative and common size financial statements.</p> <ul style="list-style-type: none"><li>• Know the meaning, objectives and significance of different types of ratios.</li><li>• Develop the understanding of computation of current ratio and quick ratio.<ul style="list-style-type: none"><li>• Develop the skill of computation of debt equity ratio, total asset to debt ratio, proprietary ratio and interest coverage ratio.</li><li>• Develop the skill of computation of inventory turnover ratio, trade receivables and trade payables ratio and capital turnover ratio.</li><li>• Develop the skill of computation of gross profit ratio, operating ratio, operating profit ratio, net profit ratio and return on investment.</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Develop Understanding of financial statements, Communication of true and correct information to users.</li><li>• Develop the values of transparency, honesty, adherence of law, assimilation of information, decision making, Concern for society, Concern for environment.</li><li>• Critical thinking, Empathy, analytical skill will be developed.</li></ul>		<ul style="list-style-type: none"><li>• Develop Understanding of financial statements, Communication of true and correct information to users.</li><li>• To integrate different information.</li><li>• To deal with real life situation.</li></ul>	
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March-April-2017 28 days	Unit – IV Cash Flow Statement <ul style="list-style-type: none"> <li>Meaning, objectives</li> <li>Preparation of CFS (as per AS 3 (Revised) (Indirect Method only)</li> </ul>	<b>After going through this Unit, the students will be able to:</b> <ul style="list-style-type: none"> <li>State the meaning and objectives of cash flow statement.</li> <li>Develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.</li> </ul>	<b>To interpret and analyze</b>  <b>To forecast and take decisions</b>  <b>To know management of cash</b>  <b>To communicate information</b>	Self made work sheets. Original report of Companies. Similar Question will be given in class for Practice Analyze the cash flow statement of Project Report	<b>Student would understand to</b> <ul style="list-style-type: none"> <li>State the meaning and objectives of cash flow statement.</li> <li>Develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.</li> </ul>	Project work Fill in the blanks questions for identifying nature of activities One sentence questions & answers asked in class.
June-2017 14 days	Unit - II Accounting for Share Capital <ul style="list-style-type: none"> <li>Meaning of Shares</li> <li>Issue and allotment of equity shares</li> <li>Public subscription of shares - over subscription and under subscription of shares</li> <li>Issue at par and premium</li> </ul>	<b>After going through this Unit, the students will be able to:</b> <ul style="list-style-type: none"> <li>state the meaning of share and share capital and differentiate between equity shares and preference shares and different types of share capital.</li> <li>understand the meaning of private placement</li> </ul>	<ul style="list-style-type: none"> <li>After going through this Unit, the students will be able to:</li> <li>state the meaning of share and share capital and differentiate between equity shares and preference shares and different types of share capital.</li> <li>Explain the accounting treatment of share capital transactions</li> </ul>	Self made Worksheet Various Similar Questions for Practice	<ul style="list-style-type: none"> <li>They will explain the meaning of the shares, its types and types of share capital.</li> <li>They will know meaning of Shares and types of shares.</li> <li>They will classify the share capital.</li> <li>Students will understand Accounting Procedure of - Issue and allotment of shares at par and</li> </ul>	Home Assignments

	<ul style="list-style-type: none"> <li>• calls in advance and arrears</li> <li>• issue of shares for consideration other than cash.</li> <li>• Accounting treatment of forfeiture and re-issue of shares.</li> <li>• Pro- rata Allotment (comprehensive)</li> <li>• Disclosure of share capital in company's Balance Sheet</li> </ul>	<p>of shares.</p> <ul style="list-style-type: none"> <li>• explain the accounting treatment of share capital transactions regarding issue of shares.</li> <li>• develop the understanding of accounting treatment of forfeiture and re-issue of forfeited shares.</li> </ul> <p>describe the presentation of share capital in the balance sheet of the company as per schedule III part I of the Companies Act 2013.</p> <ul style="list-style-type: none"> <li>• Students will able to differentiate various types of shares.</li> <li>• Students will learn the previous ways of issuing shares by the company.</li> <li>• By connecting the content with real life, students will understand the process which is currently followed</li> </ul>	<p>regarding issue of shares at par and premium..</p> <ul style="list-style-type: none"> <li>• develop the understanding of accounting treatment of forfeiture and re-issue of forfeited shares. describe the presentation of share capital in the balance sheet of the company as per schedule III part I of the Companies Act 2013.</li> <li>• They will be able to follow provision of companies act 2013.</li> <li>• They will learn about opportunities available to share defaulters in case of non payment of call money.</li> <li>• Value of equality and equity cult will be inculcate.</li> <li>• By connecting the content with real life, students will understand the process which is currently followed by the companies for</li> </ul>		<p>premium</p> <ul style="list-style-type: none"> <li>• Children will understand the concept of over subscription and under subscription of shares</li> <li>• Children will know more about the Concept and treatment of calls in advance and arrears.</li> <li>• They will journalize Issue of shares for consideration other than cash.</li> <li>• They will pass journal for treatment of forfeiture and re-issue of shares.</li> <li>• They will solve Pro-rata Allotment based questions. (comprehensive)</li> <li>• They will prepare balance sheet and understand the terms used in the balance sheet.</li> <li>• They will understand the concept of ESOP and its accounting process.</li> </ul>	
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		by the companies for issuing shares. <ul style="list-style-type: none"> <li>Students will be able to understand the concept of discount and premium.</li> <li>Students will be able to understand the concept of partial allotment of shares</li> </ul>	issuing shares. <ul style="list-style-type: none"> <li>of partial allotment of shares</li> <li>They will be able to develop the rational thinking towards use of security premium.</li> </ul>		<ul style="list-style-type: none"> <li>They will develop the understanding of provisions of uses of security premium.</li> </ul>	
July-2017 21 days	Unit - II Accounting for Debentures <ul style="list-style-type: none"> <li>Issue of debentures at par, at premium and at discount</li> <li>Issue of debentures for consideration other than cash</li> <li>Issue of debentures with terms of redemption</li> <li>debentures as collateral security-concept.</li> </ul> Redemption of debentures: Lump sum, draw of	<b>After going through this Chapter, the students will be able to:</b> <ul style="list-style-type: none"> <li>Explain the accounting treatment of different categories of transactions related to issue of debentures.</li> <li>State the meaning of redemption of debentures.</li> <li>Develop the understanding of accounting treatment of transactions related to redemption of</li> </ul>	<ul style="list-style-type: none"> <li>Explain the accounting treatment of different categories of transactions related to issue of debentures.</li> <li>State the meaning of redemption of debentures.</li> <li>Develop the understanding of accounting treatment of transactions related to redemption of debentures.</li> <li>Students will be able to understand the</li> </ul>	Self made Worksheet Similar Question will be given in class for Practice.	<b>Student will learn</b> <ul style="list-style-type: none"> <li>Accounting treatment of issue of debentures at par, at premium and at discount</li> <li>Journalizing issue of debentures for consideration other than cash</li> <li>Journalizing issue of debentures with terms of redemption</li> <li>Accounting treatment of debentures as collateral security-concept. Redemption of debentures: Lump sum, draw of lots and purchase in the open market for cancellation.</li> </ul>	Home Assignments And test Project work

	lots and purchase in the open market for immediate cancellation and conversion. Creation of Debenture Redemption Reserve.	debentures.	difference between Shares and debentures. <ul style="list-style-type: none"> <li>• Student will come to know different ways and methods of issue and redemption.</li> </ul>			
August-2017 19 days	Unit - I Accounting for Partnership Firms - Fundamentals <ul style="list-style-type: none"> <li>• Partnership: features,</li> <li>• Partnership deed.</li> <li>• Fixed v/s fluctuating capital accounts.</li> </ul>	<b>After going through this chapter, the students will be able to:</b> <ul style="list-style-type: none"> <li>• State the meaning of partnership, partnership firm and partnership deed..</li> <li>• Describe the characteristic features of partnership and the contents of partnership deed.</li> <li>• Explain the significance of provision of Partnership Act in the absence of partnership deed.</li> <li>• Differentiate between fixed and fluctuating</li> </ul>	They will be able to: <ul style="list-style-type: none"> <li>• prepare formats of P&amp;L appropriation a/c, Partners capital a/c and Balance sheet with relevant information.</li> <li>• Students will be able to identify the partnership form of business from his/ her surroundings.</li> <li>• Children will be able form partnership deed.</li> <li>• They will be able to give examples of types of partners from real life business forms.</li> </ul>	Self made Worksheet Similar Question will be given in class for Practice.	<b>Student will learn</b> <ul style="list-style-type: none"> <li>• To Define partnership and list its essential features;</li> <li>• To Explain the meaning and list the contents of partnership deed;</li> <li>• To Identify the provisions of the Indian Partnership Act 1932 that are relevant for accounting;</li> <li>• To know the provisions of the Indian Partnership Act 1932 in case no partnership deed exist.</li> <li>• To Prepare partners' capital accounts under fixed and fluctuating capital methods;</li> <li>• To Explain the distribution profit or loss among the partners and</li> </ul>	Home Assignments And test

		<p>Capital.</p> <ul style="list-style-type: none"><li>• Concept of Division of profit among partners</li></ul>	<ul style="list-style-type: none"><li>• Child will have more elaborative approach towards legal aspect of partnership.</li><li>• Students will be able to appreciate the need of registration of partnership and formation of partnership deed.</li></ul> <p>Students will be able to debate on partnership and sole proprietor.</p> <ul style="list-style-type: none"><li>• They will be able learn co-operation, team work, understanding, sharing, transparency. financial discipline,</li><li>• They will be able to enhance their accounting competency.</li><li>• They will be able to integrate different</li></ul>		<p>prepare the Profit and Loss Appropriation Account;</p> <ul style="list-style-type: none"><li>• To Calculate interest on capital and drawing under various situations;</li><li>• To Explain how guarantee for a minimum amount of profit affects the distribution of profits among the partners;</li><li>• To Make necessary adjustments to rectify the past errors in partners capital accounts; and</li><li>• To Prepare final accounts</li></ul> <ul style="list-style-type: none"><li>• prepare formats of P&amp;L appropriation a/c, Partners capital a/c and Balance sheet with relevant information.</li><li>• Students will be able to identify the partnership form of business from his/ her surroundings.</li><li>• Children will be able form</li></ul>	
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			<p>information.</p> <ul style="list-style-type: none"><li>• They will be able to deal with real life situation.</li></ul>		<p>partnership deed.</p> <ul style="list-style-type: none"><li>• They will be able to give examples of types of partners from real life business forms.</li><li>• Child will have more elaborative approach towards legal aspect of partnership.</li><li>• Students will be able to appreciate the need of registration of partnership and formation of partnership deed.</li><li>• Students will be able to debate on partnership and sole proprietor.</li><li>• They will be able learn co-operation, team work, understanding, sharing, transparency. financial</li></ul>	
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					<p>discipline,</p> <ul style="list-style-type: none"> <li>• They will be able to enhance their accounting competency.</li> <li>• They will be able to integrate different information.</li> <li>• They will be able to deal with real life situation.</li> </ul>	
<p>Septebmer-2017 20 days</p>	<p>Unit - I Accounting for Partnership Firms - Fundamentals</p> <ul style="list-style-type: none"> <li>• Preparation of Profit &amp; Loss Appropriation account</li> <li>• Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio).</li> <li>• Goodwill: nature, factors affecting</li> <li>• methods of valuation - average profit, super profit and capitalization</li> </ul>	<p>□After going through this chapter, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Outline the process and develop the understanding of preparation of Profit and Loss Appropriation Account.</li> <li>• Develop the understanding of making past adjustments.</li> <li>• State the meaning, nature and factors affecting goodwill</li> <li>• Develop the</li> </ul>	<p>They will be able to:</p> <ul style="list-style-type: none"> <li>• Know accounting meaning of goodwill.</li> <li>• Identify the factors affecting goodwill from his/ her surroundings.</li> <li>• Calculate average profit, normal profit and super profit.</li> <li>• Capitalise average profit and super profit.</li> <li>• Calculate net worth of business and</li> </ul>	<p>Self made Worksheet Similar Question will be given in class for Practice.</p>	<p><b>Student will learn</b></p> <ul style="list-style-type: none"> <li>• Meaning of goodwill.</li> <li>• To explain nature and factors affecting goodwill.</li> <li>• To develop the understanding of valuation of goodwill using different methods of valuation of goodwill.</li> <li>• About the treatment of goodwill according to AS-26.</li> <li>• About</li> </ul>	<p>Home assignments and test</p>

		<p>understanding of valuation of goodwill using different methods of valuation of goodwill.</p> <ul style="list-style-type: none"><li>• Student will understand calculation of int. on drawings, capital, etc.</li><li>• Adjustments with retrospective effects</li><li>• Guarantee of profit</li></ul>	<p>capital employed.</p> <ul style="list-style-type: none"><li>• Understands the meaning number of purchase of years used for calculation of goodwill.</li><li>• They will be concerned about the image of business.</li><li>• They will be able to integrate different information.</li><li>• They will be able to deal with real life situation.</li></ul>		<p>accounting meaning of goodwill.</p> <ul style="list-style-type: none"><li>• To identify the factors affecting goodwill from his/ her surroundings.</li><li>• To calculate average profit, normal profit and super profit.</li><li>• To capitalise average profit and super profit.</li><li>• To calculate net worth of business and capital employed.</li><li>• To understands the meaning number of purchase of years used for calculation of goodwill.</li><li>• Importance of image of business.</li><li>• To integrate different information.</li><li>• To deal with real life situation.</li></ul>	
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October-2017 8 days	Unit - I Reconstitution <ul style="list-style-type: none"> <li>Change in the Profit Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio.</li> <li>Accounting for revaluation of assets and re-assessment of liabilities and distribution of reserves and accumulated profits</li> </ul> Admission of a partner <ul style="list-style-type: none"> <li>Calculation of new the Profit Sharing Ratio</li> <li>treatment of goodwill (as per AS 26), treatment for revaluation of assets and re - assessment of liabilities,</li> <li>treatment of reserves and accumulated profits,</li> </ul>	<b>After going through this chapter, the students will be able to:</b> <ul style="list-style-type: none"> <li>Describe the meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners.</li> <li>Develop the understanding of accounting treatment of assets and re-assessment of liabilities and treatment of reserves and accumulated profits by preparing revaluation account and balance sheet.</li> <li>Explain the effect of change in profit sharing ratio on admission of a new partner.</li> <li>Develop the understanding of treatment of goodwill as per AS-26, treatment of revaluationof assets and</li> </ul>	They will be able to: <ul style="list-style-type: none"> <li>Calculate sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners.</li> <li>Understand logic behind accounting treatment of assets and re-assessment of liabilities and treatment of reserves and accumulated profits at the time of change in profit sharing ratio.</li> <li>Prepare Revaluation account.</li> <li>Understands net effect of treatment of assets and re-assessment of liabilities and treatment of reserves and</li> </ul>	Self made Worksheet Similar Question will be given in class for Practice. Role play for better understanding of gaining and sacrificing ratio. Problem solving in the class by taking different hypothetical situations.	<b>Student will learn</b> <ul style="list-style-type: none"> <li>The meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners.</li> <li>To develop the understanding of accounting treatment of assets and re-assessment of liabilities and treatment of reserves and accumulated profits by preparing revaluation account and balance sheet.</li> <li>To calculate sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners.</li> <li>Understand logic behind accounting treatment of assets and re-assessment of liabilities and treatment of reserves and</li> </ul>	Home assignments and test
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	<ul style="list-style-type: none"><li>• adjustment of capital accounts and preparation of balance sheet.</li></ul>	<p>re-assessment of liabilities,treatment of reserves and accumulated profits,</p> <ul style="list-style-type: none"><li>• Adjustment of capital accounts and preparation of balance sheet of the new firm.</li><li>• Students will get the concept of need of Reconstitution</li><li>• Why there is a need to re value assets and liabilities</li><li>• What is the effect of admission of a partner on change in the profit sharing ratio,</li></ul>	<p>accumulated profits.</p> <p>They will be able learn honesty, understanding, sharing, transparency and financial discipline.</p> <ul style="list-style-type: none"><li>• They will be able to integrate different information.</li><li>• Know how to calculate new the Profit Sharing Ratio, Gaining Ratio and Sacrificing Ratio.</li><li>• Understand the effect of admission of a partner on change in the profit sharing ratio.</li><li>• Prepare the revaluation account, partner's capital account and balance sheet.</li><li>• Legal awareness will be developed regarding valuation of goodwill, assets and liabilities.</li><li>• Develop sharing attitude, transparency,</li></ul>		<p>accumulated profits at the time of change in profit sharing ratio.</p> <ul style="list-style-type: none"><li>• Preparation of Revaluation account.</li><li>• Understands net effect of treatment of assets and re-assessment of liabilities and treatment of reserves and accumulated profits.</li><li>• Values like honesty, understanding, sharing, transparency and financial discipline.</li><li>• To integrate different information.</li><li>• way to calculate new the Profit Sharing Ratio, Gaining ratio and Sacrificing ratio.</li><li>• accounting treatment of</li></ul>	
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			collaborative approach, honesty.		<p>goodwill (as per AS 26), treatment for revaluation of assets and re - assessment of liabilities .</p> <ul style="list-style-type: none"> <li>• Understand accounting treatment of reserves and accumulated profits .</li> <li>• To prepare revaluation account</li> <li>• Adjustment of capital accounts and preparation of final accounts with journal entries.</li> <li>• Develop sharing attitude, transparency, collaborative approach, honesty.</li> </ul>	
November-2017 18 days	Unit - I Retirement and death of a partner: <ul style="list-style-type: none"> <li>• treatment of goodwill (as per AS 26),</li> </ul>	<b>After going through this Unit, the students will be able to:</b> <ul style="list-style-type: none"> <li>• Explain the effect of retirement /</li> </ul>	<ul style="list-style-type: none"> <li>• Know how to calculate new the Profit Sharing Ratio, Gaining Ratio and Sacrificing Ratio.</li> <li>• Understand the</li> </ul>	Self made Worksheet Similar Question will be given in class for Practice.	<b>Student will learn</b> <ul style="list-style-type: none"> <li>• way to calculate new the Profit Sharing Ratio, Gaining ratio and Sacrificing ratio.</li> </ul>	Home assignments and test

	<ul style="list-style-type: none"><li>• adjustment of accumulated profits and reserves,</li><li>• adjustment of capital accounts and preparation of balance sheet.</li><li>• Preparation of loan account of the retiring partner.</li><li>• Calculation of deceased partner's share of profit till the date of death.</li><li>• Preparation of deceased partner's capital account, executor's account</li><li>• preparation of balance sheet.</li></ul>	<p>death of a partner on change in profit sharing ratio.</p> <ul style="list-style-type: none"><li>• State the meaning of sacrificing ratio.</li><li>• Develop the understanding of accounting treatment of goodwill, revaluation of assets and re-assessment of liabilities and adjustment of accumulated profits and reserves on retirement / death of a partner and capital<ul style="list-style-type: none"><li>• adjustment</li><li>• Develop the skill of calculation of deceased partner's share till the time of his death and prepare deceased partner's executor's account.</li><li>• Discuss the preparation of the capital accounts of the remaining partners and the balance sheet of the firm after retirement / death of a</li></ul></li></ul>	<p>effect of admission of a partner on change in the profit sharing ratio.</p> <ul style="list-style-type: none"><li>• Prepare the revaluation account, partner's capital account, Partner's executor account, Partner's loan account and balance sheet.</li><li>• Legal awareness will be developed regarding valuation of goodwill, assets and liabilities.</li><li>• Develop sharing attitude, transparency, collaborative approach, honesty.</li></ul>		<ul style="list-style-type: none"><li>• accounting treatment of goodwill (as per AS 26), treatment for revaluation of assets and re - assessment of liabilities .</li><li>• Understand accounting treatment of reserves and accumulated profits .</li><li>• To prepare revaluation account</li><li>• Adjustment of capital accounts, Partner's executor account, Partner's loan account and preparation of final accounts with journal entries.</li><li>• Develop sharing attitude, transparency, collaborative approach, honesty, financial discipline,</li></ul>	
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		partner. <ul style="list-style-type: none"> <li>Students will get the concept of effect of retirement /death of a partner on change in profit sharing ratio.</li> <li>Why there is a need of treatment for revaluation of assets and re -assessment of liabilities</li> <li></li> </ul>			mutual help.	
December-2017 12 days	Unit - I Dissolution of partnership <ul style="list-style-type: none"> <li>Settlement of accounts - preparation of realization account, and other related accounts</li> <li>Project work.</li> </ul>	<b>After going through this Chapter, the students will be able to:</b> <ul style="list-style-type: none"> <li>Understand the situations under which a partnership firm can be dissolved.</li> <li>Develop the understanding of preparation of realisation account and other related accounts.</li> <li>Concept of various types of dissolution of firm.</li> <li>Adjustment of Assets and Reassessment of Liabilities on Retirement.</li> </ul>	<ul style="list-style-type: none"> <li>Understand the reasons behind the dissolution of partnership</li> <li>Understand the winding process of partnership firm.</li> <li>Categorize the liabilities which are of internal nature or external nature.</li> <li>Give effect of assets and liabilities which are taken by partners.</li> </ul>	Self made Worksheet Similar Question will be given in class for Practice.	<ul style="list-style-type: none"> <li>way to calculate new the Profit Sharing Ratio, Gaining ratio and Sacrificing ratio.</li> <li>accounting treatment of goodwill (as per AS 26), treatment for revaluation of assets and re - assessment of liabilities .</li> <li>Understand accounting treatment of reserves and accumulated profits</li> <li>To prepare revaluation account</li> <li>Adjustment of capital accounts,</li> </ul>	Home assignments and test

		<ul style="list-style-type: none"><li>• Computation of amount due to retiring partner</li></ul>			<p>Partner's executor account, Partner's loan account and preparation of final accounts with journal entries.</p> <ul style="list-style-type: none"><li>• Develop sharing attitude, transparency, collaborative approach, honesty, financial discipline, mutual help.</li></ul>	
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