

Board of School Education Haryana, Bhiwani
Senior Secondary Syllabus (Open)

Session : 2012-13

Sub. : Accountancy

Marks : 50

Part – A (Compulsory)

Unit

1. **Note for Profit Organization** 8
Meaning & examples, receipts and payments, meaning & concepts, preparation of Income & expenditure A/c and Balance Sheet.
2. **Accounting for partnership & Reconstitution of partnership : -**
Meaning & Definition of partnership firm, partnership deed, Roll of absence of partnership deed, preparation of P/L App. A/c, Capital A/c, Charge in profit sharing ratio, accounting for revaluation, goodwill – meaning & valuation of goodwill.
3. **Reconstitution of Partnership** (Unit 2+3= 14 Marks)
Admission of Partner, Retirement/ Death of a Partner
4. **Dissolution of partnership firm**
Meaning settlement of accounts, preparation of realisation A/c & Related accounts (excluding piece meal distribution and sale to a company & insolvency of a partner)
5. **Accounting for share and debenture capital : -** 5
Issue of share : - Share capital, accounting for share capital forfeiture of share & re-issue, (simple Exercise) presentation of share & debenture capital in company balance sheet.
6. **Accounting for share and debenture capital : -** 12
Issue of debenture : - Redemption of debenture's out of proceeds of fresh issue and accumulated profit and sinking fund.

Project Work : -

1. Preparation of final accounts of the partnership firm
2. Project work on dissolution of partnership firm.

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Part – B (Financial Statements Analysis)

Unit

7. **Analysis of Financial Statements : -** **8**
Preparation of simple financial statement of a compulsory with major heading only.
Financial Analysis : - Meaning, significance, purpose, limits, tools for financial analysis.
8. **Analysis of Financial Statements : -** **10**
Accounting Ratios : - Meaning, objectives,
Types of Ratio: - Liquidity ratios, solvency ratios, activity ratios, profitability ratios.
9. **Statement of change in financial Position: -** **12**
Cash flow statement : - Meaning, objectives, preparations, adjustment, related to depreciation, dividend and tax, sale and purchase of non-current assets (as per revised standard issue by ICAI)

Project Work : -

Cash Flow Statement.

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Part – B (Computerised Accounting)

Unit

7. **Computerised Accounting overview & using system (CAS): - 8**
Concepts & type, features, structure of CAS, steps in Install an of CAS Data Entry, Validation & verification of CAS, adjusting Entry, preparation of financial statements, opening and closing entries. Security of CAS and features generally available in CAS.
8. **Accounting using Database Management System (DBMS) :- 10**
Concepts of DBMS, objects in DBMS, creating Data Tables for Accounting, using Queries and forms and reports generating Accounting informations.
9. **Accounting applications of electronic spreadsheet (ES) : - 10**
Concepts of ES, Feature of ES, Applications of ES

NOTE : Part – B (Option)

Financial Statement Analysis or Computerised Accounting.