

कक्षा : बारहवीं
विषय : Accountancy
पाठ्यक्रम

मास	पाठ का नाम	विषय वस्तु	शिक्षण के पीरियड	दोहराई के पीरियड	प्रयोगात्मक कार्य
April	Accounting Not for Profit Organisation Accounting for partnership	Not for profit organization meaning and examples Receipts and payments meaning and concepts preparation of income and expenditure A/C and balance sheet Nature of partnership firm and Final Account of partnership Preparation of partners capital accounts and Profit and Loss Appropriation A/C.	24	6	
May	Reconstitution of partnership	Change in profit sharing Ratio, Accounting for Revaluation. Goodwill:- Meaning & Valuation. Admission, Retirement/ Death of a partner.	24	6	
Summer vacation					
July	Dissolution of partnership firm	Meaning, settlement of Accounts. Preparation of Realisation account & related Accounts(Excluding piece meal distribution and sale to a company & insolvency of a partner)	20	4	
August	Accounting for share capital	Issue of Share (At Par and At Premium) Accounting for share Forfeiture of Share & Re-issue of Share. Presentation of share & debenture capital in company's balance sheet.	22	4	
Sept.	Accounting for Debenture of companies	Issue & Redemption of debentures, out of proceeds of Fresh issue and accumulated profit and Sinking fund etc.	24	6	
Oct.	Analysis of Financial Statements	Preparation of simple Financial Statement of a company with major headings only Financial Analysis- Meaning significance, purpose ,limits	20	6	

		Tools for financial analysis comparative statements.			
Nov.	Accounting Ratios	Accounting ratios- Meaning and objectives, Types of Ratios- Liquidity Ratios, Solvency Ratio, Activity Ratios, Profitability Ratios etc.	20	6	
Dec.	Cash Flow Statement	Cash flow statement- Meaning and objectives, Preparation- with adjustment related to depreciation, dividend and tax, sale and purchase of Non-current Assets (As per Revised standard issued by ICAI)	18	4	
Jan.	Cash Flow Statement	As above Revision of whole Syllabus	08 12	4	
Feb		Preparation & Submission of Project Report & Difficulties removals.			
March		Exam			

**कक्षा...बारहवीं
विषय.लेखाकंन**

मास	पुस्तक का नाम	विषय वस्तु	शिक्षण के पीरियड	दोहराई के पीरियड	प्रयोगात्मक कार्य
अक्टूबर	Comperised Accounting Oerview of computerised Accounting System	Concepts and type ,features, Structure, of computerised accounting	10	08	
नवम्बर	Using Computerised Accounting System	Steps in Install an of CAS Data Entry, validation & verification Adjusting Entry, preparation of Financial Statements closing and opening entries	16	06	
दिसम्बर	Using Computerised Accounting System	Securty of CAS and features generally available in CAS.	08	02	
	Accounting using Database Management System(DBMS)	Concepts of DBMS Objects in DBMS	08	02	
दिसम्बर	शीतकालीन अवकाश 22 दिसम्बर से 31 दिसम्बर तक				
जनवरी	Accounting Using Database Management System(DBMS) Accounting application of Electronic spreadsheet(ES)	Creating Data Tables for Accounting. Using Queries and forms and report genrating accounting informations Concepts of ES Features of ES Applications of ES	26	08	
फरवरी		Revision of whole Syllabus			
मार्च		Exam.			