# CARMEL CONVENT SR SEC SCHOOL, B.H.E.L., BHOPAL

## **SYLLABUS 2017 - 18**

SUBJECT: ACCOUNTANCY

**CLASS - XII** 

## TERM I

#### UNIT 1 PARTNERSHIP FIRMS

- ACCOUNTING FOR PARTNERSHIP FIRM-FUNDAMENTALS.
- RECONSTITUTION OF PARTNERSHIP FIRM- CHANGE IN PROFIT SHARING RATIO AMONG THE EXISTING PARTNERS
- 3. GOODWILL- NATURE AND METHODS OF ITS VALUATION
- 4. ADMISSION OF A PARTNER
- 5. RETIREMENT OF A PARTNER
- 6. DEATH OF A PARTNER
- 7. DISSOLUTION OF A PARTNERSHIP FIRM

#### UNIT 3 ANALYSIS OF FINANCIAL STATEMENTS

- 1. PRESENTATION OF BALANCE SHEET OF A COMPANY AS PER SCHEDULE III PART I
- 2. ANALYSIS OF FINANCIAL STATEMENT
- 3. PREPARATION OF COMMON SIZE AND COMPARATIVE STATEMENT OF PROFIT AND LOSS OR BALANCE SHEET

## **TERM II / PRE-BOARD**

## UNIT 3 ANALYSIS OF FINANCIAL STATEMENTS

- 1. RATIO ANALYSIS
- 2. CASH FLOW STATEMENT

### UNIT 2 COMPANY ACCOUNTS

- 1. ACCOUNTING FOR SHARE CAPITAL
- 2. ACCOUNTING FOR DEBENTURE

## **Complete Syllabus according to CBSE**

Note: Syllabus subject to change as per guidelines by the CBSE