

कक्षा : बारहवीं
विषय : Accountancy
पाठ्यक्रम (2022-23)

मास	पुस्तक का नाम	विषय वस्तु	शिक्षण के पीरियड	दोहराई के पीरियड	प्रयोगात्मक कार्य
अप्रैल	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, Preparation of capital accounts and profit and loss . Appropriation A/C	24	06	
मई	Reconstitution of partnership	Change in profit sharing Ratio Accounting for Revaluation Goodwill-Meaning & Valuation Admission of a partner Retirement/ Death of a partner	24	06	
जून ग्रीष्माकालीन अवकाश 1 जून से 30 जून तक					
जुलाई	Dissolution of partnership firm	Meaning ,Methods of Dissolution, Preparation of Realisation account & related Accounts(Excluding piece meal distribution and sale to a company & insolvency of a partner)	20	04	
अगस्त	Accounting for share capital	Issue of Share capital (At Par and At Premium) Accounting for share Forfeiture of Share & Re-issue of Share. Presentation of share & capital in company's balance sheet	22	04	
सितम्बर	Accounting for Debenture of companies	Issue & Redemption of debentures, out of proceeds of Fresh issue.	24	06	

अक्तुबर	Analysis of Financial Statements	Preparation of simple Financial Statement of a company. Financial Analysis- Meaning significance, purpose ,limits.	20	06	
नवम्बर	Accounting Ratios	Accounting ratios – Meaning and objectives Types of Ratios- liquidity Ratios , Solvency Ratios, Activity Ratios, profitability Ratios etc.	20	06	
दिसम्बर					
जनवरी	Cash Flow Statement	Cash Flow Statement- Meaning and objectives preparation of C.F.S. with Adjustment related to depreciation, dividend and tax, sale and purchase of Non-current Assets(as per Revised standard issued by ICAI)	18	04	
फरवरी		Preparation and submission of project report & difficulties removals.	08	04	
मार्च		Exam			

कक्षा...बारहवीं
विषय.लेखाकन

मास	पुस्तक का नाम	विषय वस्तु	शिक्षण के पीरियड	दोहराई के पीरियड	प्रयोगात्मक कार्य
अक्तूबर	Computerised 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	Security 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 (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		Revision and Exam.			