



Course Structure (2023-24)

Class- XII

Subject: Accountancy

Code: 903

Sr No.	Units	Marks
PART A – Accounting for Partnership & Company Accounts		
1	ACCOUNTING FOR PARTNERSHIP ACCOUNTS Unit 1. Accounting for Partnership Firm – Basic Concepts Unit 2. Reconstitution of a Partnership Firm-Admission of a Partner Change in the profit sharing ratio Admission of a Partner Unit 3.Reconstitution Of a Partnership Firm- Retirement/Death of a Partner Unit 4. Dissolution of Partnership Firm	29
2	ACCOUNTING FOR COMPANY ACCOUNTS Unit 5. Accounting for Share Capital Unit 6. Issue of Debentures	16
PART B – Analysis of Financial Statements		
3	Unit 7. Financial Statements of a Company	04
4	Unit 8. Accounting Ratios Unit 9. Cash Flow Statement	11
OR		
PART B – Computerised Accounting		
	Unit 7. Overview of Computerised Accounting System Unit 8. Accounting Application of Electronic Spreadsheet Unit 9.Using Computerised Accounting System	15
Total		60
Practical Examination		20
Internal Assessment		20
Grand Total		100

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