



## Course Structure (2023-24)

Class- XII

Subject: Accountancy

Code: 903

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

# Haryana Board Accountancy Syllabus For Class 1

**Terry C. Jones**



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## **Table of Contents Haryana Board Accountancy Syllabus For Class 1**

1. Understanding the eBook Haryana Board Accountancy Syllabus For Class 1
  - The Rise of Digital Reading Haryana Board Accountancy Syllabus For Class 1
  - Advantages of eBooks Over Traditional Books
2. Identifying Haryana Board Accountancy Syllabus For Class 1
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Haryana Board Accountancy Syllabus For Class 1
  - User-Friendly Interface
4. Exploring eBook Recommendations from Haryana Board Accountancy Syllabus For Class 1
  - Personalized Recommendations
  - Haryana Board Accountancy Syllabus For Class 1 User Reviews and Ratings
  - Haryana Board Accountancy Syllabus For Class 1 and Bestseller Lists

5. Accessing Haryana Board Accountancy Syllabus For Class 1 Free and Paid eBooks
  - Haryana Board Accountancy Syllabus For Class 1 Public Domain eBooks
  - Haryana Board Accountancy Syllabus For Class 1 eBook Subscription Services
  - Haryana Board Accountancy Syllabus For Class 1 Budget-Friendly Options
6. Navigating Haryana Board Accountancy Syllabus For Class 1 eBook Formats
  - ePub, PDF, MOBI, and More
  - Haryana Board Accountancy Syllabus For Class 1 Compatibility with Devices
  - Haryana Board Accountancy Syllabus For Class 1 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Haryana Board Accountancy Syllabus For Class 1
  - Highlighting and Note-Taking Haryana Board Accountancy Syllabus For Class 1
  - Interactive Elements Haryana Board Accountancy Syllabus For Class 1
8. Staying Engaged with Haryana Board Accountancy Syllabus For Class 1
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Haryana Board Accountancy Syllabus For Class 1
9. Balancing eBooks and Physical Books Haryana Board Accountancy Syllabus For Class 1
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Haryana Board Accountancy Syllabus For Class 1
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Haryana Board Accountancy Syllabus For Class 1
  - Setting Reading Goals Haryana Board Accountancy Syllabus For Class 1
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Haryana Board Accountancy Syllabus For Class 1
  - Fact-Checking eBook Content of Haryana Board Accountancy Syllabus For Class 1
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

#### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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