



DELHI PUBLIC SCHOOL (JOKA) SOUTH KOLKATA
SYLLABUS - 2020 -2021
CLASS – XII
ACCOUNTANCY

| Examinations | Topic |
|-----------------------------------|---|
| <u>PERIODIC TEST -I</u> | <ol style="list-style-type: none">1. Accounting for Partnership: Basic Concepts2. Reconstitution of a partnership firm: Admission of a partner3. Financial Statements of a Company4. comparative Statements5. Common Size Statements6. Accounting Ratios |
| <u>MIDTERM EXAMINATION</u> | <ol style="list-style-type: none">1. Accounting for Partnership: Basic Concepts2. Reconstitution of a partnership firm: Admission of a partner3. Reconstitution of a partnership firm: Retirement or Death of a partnership firm4. Dissolution of partnership5. Financial Statements of a Company6. comparative Statements7. Common Size Statements8. Accounting Ratios9. Cash flow statement10. Accounting for not-for-profit Organisation <p style="text-align: center;">PROJECT WORK</p> |
| <u>PERIODIC TEST -II</u> | <ol style="list-style-type: none">1. Reconstitution of a partnership firm: Retirement/Death of a partner2. Dissolution of Partnership Firm3. Issue of Shares4. issue of Debentures |

**** IN CBSE CLASS - XII EXAMINATION THE ENTIRE YEAR'S SYLLABUS WILL BE ASSESSED.**

TOPICS DELETED

Part A: Accounting for Not-for-Profit Organizations, Partnership Firms and

Companies Unit 2: Accounting for Partnership Firms

| Units/Topics |
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| Accounting for Partnership firms - Reconstitution and Dissolution. <ul style="list-style-type: none">● Admission of a partner - adjustment of capital accounts and preparation of balance sheet.● Retirement and death of a partner: adjustment of capital accounts. Preparation of loan account of the retiring partner.● Preparation of deceased partner's capital account and his executor's account. |

Unit - 3 Accounting for Companies

| Units/ Topics |
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| Accounting for Debentures <ul style="list-style-type: none">● Redemption of debentures-Methods: Lump sum, draw of lots. |

Project Work:

From session 2020-21 onwards, there would be only ONE project (specific) to be prepared.

Note: Kindly refer to the related Guidelines published by the CBSE.