

ACCOUNTANCY
REVISED SYLLABUS FOR HIGHER SECONDARY SECOND YEAR COURSE.
W.E.F. SESSION: 2023-24

Theory: 80 marks
 Project: 20 Marks

Time: Three Hours.

Unit wise Distribution of Marks & Periods:

Part A: Accounting for Partnership Firms (40 Marks)

Units	Topics	Marks	Periods
Unit-I	Accounting for Partnership- Basic Concepts	12	30
Unit-II	Reconstitution of a Partnership Firm- Admission of a Partner	10	25
Unit-III	Reconstitution of a Partnership Firm- Retirement/Death of a Partner	10	20
Unit-IV	Dissolution of a Partnership Firm	08	20
Total (Part A)		40	95

EITHER

Part B: Company Accounts and Analysis of Financial Statements (40 Marks)

Unit	Topics	Marks	Periods
Unit-I	Accounting for Share Capital	10	25
Unit-II	Issue and Redemption of Debentures	08	20
Unit-III	Financial Statements of a Company	08	15
Unit-IV	Analysis of Financial Statements	06	15
Unit-V	Accounting Ratios	04	10
Unit - VI	Cash Flow Statement	04	10
Total (Part B)		40	95

OR

Part C: Computerised Accounting System (40 Marks)

Unit.	Topics	Marks	Periods
Unit-I	Overview of Computerised Accounting System	12	25
Unit-II	Using Computerised Accounting System	08	25
Unit-III	Graphs and Charts for Business Data	08	20
Unit-IV	Accounting Applications of Electronic Spreadsheets	12	25
Total (Part C)		40	95
Part D	Project Work	20	10
Total {Part A+(Part B or Part C)+Part D}		100	200

Unit wise Distribution of Course Contents:-

Part –A: Accounting for Partnership Firms

(40 Marks)

Unit-I: Accounting for Partnership- Basic Concepts

Marks: 12

- ❖ Basic Concepts, Characteristics of Partnership, Partnership Deed, Contents of Partnership Deed.
- ❖ Provisions of Indian Partnership Act, 1932 in the absence of Partnership Deed.

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