ACCOUNTANCY (CODE No.055)

BLUE-PRINT (2024-25)

Class- XII

Marks: 80

Sections		Marks	Periods
<u>Part-A</u> : Accounting for Partnership Fin Companies	rms and Accounting for		
 Unit-I: Accounting for Partnership Firms Unit-II: Accounting for companies 		36 24	105 45
	TOTAL	60	150
 <u>Part-B</u>: Financial Statement Analysis Unit III: Analysis of financial statements Unit IV: Cash Flow Statement 		12 08	30 20
	TOTAL	20	50
 Part-C: Project Work Project file (10 Marks) 			
• Viva (10 Marks)	TOTAL	20	20

SPLIT UP SYLLABUS (2024-25)

	Topics	Month
Part-A	 <u>Unit I</u>: Accounting for Partnership Firms Fundamentals Goodwill –Nature and Accounting treatments Calculation of Ratios (New, sacrificing and Gaining ratio) Reconstitution of partnership firm (Change in profit sharing ratio) 	April-May
	Admission of a partnerRetirement of a partner	June Juky
	 Death of a partner Dissolution of partnership firm 	July August
Part-B	<u>Unit III</u> : Analysis of Financial statements • Ratio Analysis • Balance sheet (Schedule III of Companies Act 2013) <u>Unit IV</u> : Cash Flow Statement	August-

	Part A	 <u>Unit II</u>: Accounting for Companies Accounting for share capital Accounting for debentures 	September October
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