

West Bengal Council of Higher Secondary Education

SUBJECT: ACCOUNTANCY(ACCT)

CLASS – XII

SEMESTER IV

FULL MARKS: 40

Unit	Topics	Marks
Unit 1	Accounting for Partnership Firms – II	25
Unit 2	Accounting for Company – II	10
Unit 3	Cash Flow Statement	5
	Total	40

Question Paper Typology			
Sl. No.	Typology of Questions	Marks	In %
1.	Remembering & Understanding	12	30
2.	Applying	20	50
3.	Analyzing, Evaluating and Critical Understanding	8	20

Weightage to form Questions						
Unit	Topics	Marks	Question type	No. of Questions	Marks of each	Total Marks
Unit 1	Accounting for Partnership Firms – II	25	Descriptive	2	5	[10+9+6=25]
			SAQ Type 2	3	3	
			SAQ Type 1	3	2	
Unit 2	Accounting for Company – II	10	Descriptive	1	5	[5+3+2=10]
			SAQ Type 2	1	3	
			SAQ Type 1	1	2	
Unit 3	Cash Flow Statement	5	Descriptive	1	5	[5]
	Total	40				40

CLASS – XII

SEMESTER IV

FULL MARKS: 40

UNIT	TOPICS	HRS	MARKS
Unit 1	Accounting for Partnership Firms – II <ul style="list-style-type: none"> Change in the Profit-Sharing Ratio among the existing partners– Sacrificing Ratio, Gaining Ratio, Accounting for Revaluation of Assets and Reassessment of Liabilities and Treatment of Reserves, Accumulated Profits and Losses. Admission of a partner: Effect of admission of a partner on change in the ProfitSharing Ratio, Treatment of Goodwill, Treatment for Revaluation of Assets and Reassessment of Liabilities, Treatment of Reserves, Accumulated Profits and Losses, Adjustment of Capital Accounts and Preparation of Capital, Current Account and Balance Sheet. 	50	25
	<ul style="list-style-type: none"> Retirement and death of a partner: Effect of Retirement / Death of a Partner on change in Profit Sharing Ratio, Treatment of Goodwill, Treatment for Revaluation of Assets and Reassessment of Liabilities, Adjustment of Accumulated Profits, Losses and reserves, Adjustment of Capital Accounts and Preparation of Capital, Current Account and Balance Sheet, Preparation of Loan Account of the Retiring Partner, Calculation of deceased partner's Share of Profit till the date of death, Preparation of deceased partner's Capital Account and his Executor's Account. Dissolution of Partnership Firm: Meaning of dissolution of partnership and partnership firm. Types of dissolution of a firm. Settlement of Accounts – Preparation of Realization Account, and other related accounts: Capital Accounts of Partners and cash/bank a/c (excluding piecemeal distribution, sale to a company and insolvency of partner(s)). 		
Unit 2	Accounting for Share Capital - II <p>Accounting for share capital: Issue and allotment of equity and preferences shares including simple problems on prorata allotment.</p> <ul style="list-style-type: none"> Public subscription of shares: Over-subscription and under-subscription of shares; Issue at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash. Forfeiture and reissue of shares: Accounting treatment. Disclosures: Disclosure of Share Capital in the Balance Sheet of a company as per Schedule III, Part I of the Companies Act, 2013. 	20	10
Unit 3	Cash Flow Statement <ul style="list-style-type: none"> Indirect Method of AS-3 (Revised) and without Adjustments: Meaning, Objectives, Benefits, Cash and Cash Equivalents, Classification of Activities and Preparation of Cash Flow Statement 	10	5
	Total	80	40

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CLASS – XII**PROJECT****FULL MARKS: 20**

Topic 1	Analysis of Financial Statements of a concern applying the tools of Ratio Analysis from a given Balance Sheet.
Topic 2	Analysis of Financial Statements of two concerns applying the tools of Comparative and Common size Statements.
Topic 3	Preparation of Cash Flow Statement from given Financial Statement of at least two business enterprises.
Topic 4	Preparation of an imaginary Balance Sheet of any concern as per the Companies Act, 2013 along with Notes to Accounts from a given set of information.

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