## ACCOUNTS (858)

## **BIFURCATED SYLLABUS**

(As per the Reduced Syllabus for ISC - Class XII Year 2022 Examination)

SEMESTER 1 (Marks: 40)			SEMESTER 2 (Marks: 40)		
UNIT NO.	NAME OF THE UNIT	NAME OF THE SUB-UNIT	UNIT NO.	NAME OF THE UNIT	NAME OF THE SUB-UNIT
SECTION A					
1.	Partnership Accounts	A. Fundamentals of Partnership B. Goodwill	1.	Partnership Accounts	C. Reconstitution of Partnership II. Retirement of a
		C. Reconstitution of Partnership I. Admission of a partner			partner  III. Dissolution of a  Partnership  Firm
2.	Joint Stock Company Accounts	A. Issue of Shares D. Final Accounts of Companies	2.	Joint Stock Company Accounts	B. Issue of Debentures C. Redemption of Debentures
SECTION B					
5.	Ratio Analysis (Complete Unit)		3.	Financial Statement Analysis (Complete Unit)	
			4.	Cash Flow Statement	
				(Complete Unit)	
OR SECTION C					
6.	Accounting Application of Electronic Spread Sheet (Complete Unit)		7.	Database Management System (DBMS) (Complete Unit)	