

कक्षा...बारहवीं  
विशय.लेखाकन  
द्वितीय समैस्टर – 1 अक्टूबर से 31 मार्च तक

Company Accounts and Financial Statement analysis  
OR  
Computerised Accounting

मास	पुस्तक का नाम	विशय वस्तु	षिक्षण के पीरियड	दोहराई के पीरियड	प्रयोगात्मक कार्य
अक्टूबर	Comperised Accounting Oerview of computerised Accounting System	Concepts and type ,features, Structure, of computerised accounting	10	08	
नवम्बर प्रथम यूनिट टैस्ट 17 से 25 तक	Using Computerised Accounting System	Steps in Install an of CAS Data Entry, validation & verification Adjusting Entry, preparation of Financial Statements closing and opening entries	16	06	
दिसम्बर	Using Computerised Accounting System Accounting using Database Management System(DBMS)	Secury of CAS and features generally available in CAS.  Concepts of DBMS Objects in DBMS	08  08	02  02	
दिसम्बर	षीताकालीन अवकाष 22 दिसम्बर से 31 दिसम्बर तक				
जनवरी द्वितीय यूनिट टैस्ट 15 से 23 तक	Accounting Using Database Management System(DBMS)	Creating Data Tables for Accounting. Using Queries and forms and report genrating accounting informations	20	06	
फरवरी	Accounting application of Electronic spreadsheet(ES)	Concepts of ES Features of ES Applications of ES	20	04	
मार्च		Revision and Exam.			

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Financial Statements Analysis OR Computerised Accounting

मास	पुस्तक का नाम	विशय वस्तु	षिक्षण के पीरियड	दोहराई के पीरियड	प्रयोगात्मक कार्य
अक्टूबर	Accounting for share and Debenture capital	Share capital Accounting for share capital For feiture of Share & Re-issue Presentation of share & debenture capital in company balance sheet	18	04	
नवम्बर प्रथम यूनिट टैस्ट 17 से 25 तक	Accounting for share and Debenture capital	Issue of debentures Redemption of debentures out of proceeds of Fresh issue and accumulated profit and Simking fund.	20	06	
दिसम्बर	Analysis of Financial Statements	Preparation of simple Financial Statement of a company with major heading only Financial Analysis- Meaning significance, purpose ,limits Tools for financial analysis	16	04	
दिसम्बर	षीताकालीन अवकाष 22 दिसम्बर से 31 दिसम्बर तक				
जनवरी द्वितीय यूनिट टैस्ट 15 से 23 तक	Analysis of financial statements	Accounting ratios –Meaning and objectives Types of Ratios- liquidity Ratios , Solvency Ratios, Activity Ratios, profitability Ratios	20	06	
फरवरी	Statement of Changes in financial position	Cash Flow Statement- Meaning objectives preparations, Adjustment related to depreciation, dividend and tax, sale and purchase of Non-current Assets(as per Revised standard issued by ICAI)	16	06	
मार्च		Project work- cash flow statement Revision and Exams.	04		