

Accountancy Class 12 Syllabus

Accountancy is the subject that deals with the measurement, processing and communication of financial and non-financial information about economics. It helps to measure the results of an organization's economic activities and conveys this information to a variety of users namely investors, creditors, management and regulators.

Accountancy Notes Class 12

Class 12 Accounts has a vast syllabus with lots of formulas and diagrams that make it one of the difficult subjects. To make it easy, students need the assistance of the best study materials to master the concepts thoroughly along with the prescribed books. This is where you can get the best **Accounts Class 12 notes** prepared by our subject-matter experts who have prior experience in this field.

Accountancy Class 12 Notes

Accountancy notes are being provided in **chapter-wise** PDF format to provide students ease accessing them by visiting our website. **Class 12 Accounts Notes** are one of the best pieces of study material that students can get as it will aid them in studying smartly by reducing the stress level that they might face while the hectic year ahead.

These notes are curated in such a manner that a glance at them help the students to recapitulate all the important concepts being presented in the chapters. **Accounts Notes Class 12** provide students with an expert studying pattern with which they can achieve good marks in accountancy exams.

Ncert Accounts Class 12 Notes PDF – Part I

Chapters

Chapter 1 – Accounting for Not-for-Profit Organisation

1. Meaning and Characteristics of Not-for-Profit Organisation
2. Accounting Records of Not-for-Profit Organisations
3. Receipt and Payment Account
4. Income and Expenditure Account
5. Balance Sheet
6. Some Peculiar Items

Chapter 2 – Accounting for Partnership: Basic Concepts

1. Nature of Partnership
2. Partnership Deed
3. Special Aspects of Partnership Accounts
4. Maintenance of Capital Accounts of Partners
5. Distribution of Profit among Partners

6. [Guarantee of Profit to a Partner – Click here for our Video on Guarantee of Profits to a Partner](#)
7. [Past Adjustments](#)

Chapter 3 Reconstitution of a Partnership Firm – Admission of a Partner

1. [Modes of Reconstitution of a Partnership Firm](#)
2. [Admission of a New Partner](#)
3. [New Profit Sharing Ratio](#)
4. [Sacrificing Ratio](#)
5. [Goodwill](#)
6. [Adjustment for Accumulated Profits and Losses and Capitals](#)
7. [Revaluation of Assets and Reassessment of Liabilities](#)
8. [Change in Profit Sharing Ratio among the Existing Partners](#)

[For more example and Solutions on Distribution of Profits amongst Partners,](#)

[you can Click Here](#)

Chapter 4 – Reconstitution of a Partnership Firm

1. Retirement/Death of a Partner
2. Ascertaining the Amount Due to Retiring/Deceased Partner
3. New Profit Sharing Ratio
4. Gaining Ratio
5. Treatment of Goodwill
6. Adjustment for Revaluation of Assets and Liabilities/Adjustment of Accumulated Profits and Losses
7. Disposal of Amount Due to Retiring Partner
8. Adjustment of Partners' Capitals
9. Death of a Partner

Chapter 5 Dissolution of Partnership Firm

1. Dissolution of Partnership
2. Dissolution of a Firm
3. Settlement of Accounts

4. Accounting Treatment

Accountancy Class 12 CBSE Notes – Part II

Chapter 1 – Accounting for Share Capital

1. Company and its Characteristics
Company formation
2. Kinds of Companies
3. Share Capital of a Company
4. Nature and Classes of Shares
5. Issue of Shares
6. Accounting Treatment
7. Forfeiture of Shares

Chapter 2 – Issue and Redemption of Debentures

1. Meaning of Debentures
2. Distinction between Shares and Debentures

3. Types of Debentures
4. Issue of Debentures
5. Over Subscription of Debentures
6. Terms of Issue of Debentures
7. Interest on Debentures
8. Writing off Discount/Loss on Issue of Debentures
9. Redemption of Debentures

Chapter 3 – Financial Statements of a Company

1. Meaning and Nature of Financial Statements
2. Objectives of Financial Statements
3. Types of Financial Statements
4. Uses and Importance of Financial Statements
5. Limitations of Financial Statements

Chapter 4 – Analysis of Financial Statements

1. Meaning of Analysis of Financial Statements
2. Significance of Analysis of Financial Statements

3. Objectives of Analysis of Financial Statements
4. Tools of Analysis of Financial Statements
5. Comparative Statements
6. Comparative Balance Sheet
7. Limitations of Financial Analysis

Chapter 5 – Accounting Ratios

1. Meaning of Accounting Ratios
2. Objectives of Ratio Analysis
3. Advantages of Ratio Analysis
4. Limitations of Ratio Analysis
5. Types of Ratios
6. Liquidity Ratios
7. Solvency Ratios
8. Activity (or Turnover) Ratio
9. Profitability Ratios

Chapter 6 – Cash Flow Statement

1. Objectives and Benefits of Cash Flow Statement
2. Cash, Cash Equivalents and Cash flows
3. Ascertaining Cash Flow from Operating Activities
4. Ascertainment of Cash Flow from Investing
5. Cash Flow and Financing Activities
6. Preparation of Cash Flow Statement