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| Sr No. | **FOR**  **STANDARDS XII (SYJC) Subjects:** |
| 1 | **Book-keeping and Accountancy**   |  | | --- | | **1. Introduction to Partnership**  1.1 Meaning and definitions  1.2 The Indian partnership Act 1932  1.3 Methods of capital accounts  i) Fixed Capital Method  ii) Fluctuating Capital Method  **2. Partnership Final Accounts**  2.1 Introduction and Necessity of preparation of Final Accounts with following adjustments.  **Adjustments**  a. Closing stock  b. Outstanding expenses  c. Prepaid expenses  d. Income received in advance  e. Income receivable  f. Bad debts  g. Provision for doubtful debts  h. Reserve for discount on debtors and creditors  i. Depreciation  j. Interest on capital, drawings and loans  k. Interest on investment and loans  l. Goods destroyed by fire/ accident (insured / uninsured)  m. Goods stolen  n. Goods distributed as free samples  o. Goods withdrawn by partners  p. Unrecorded purchases and sales  q. Capital expenditure included in revenue expenses and vice-versa  r. Bills Receivable dishonored  s. Bills payable dishonored  t. Deferred expenses  u. Capital receipts included in revenue. Receipts and vice-versa  v. Commission to working partner/ Managers on the basis of Gross profit, Net profit, sales, etc.  **3. Reconstitution of Partnership**  3.1 Meaning and different ways of reconstitution  3.2 Admission of a partner  3.2.1 Meaning and Need  3.2.2 Capital brought by new partner  3.2.3 New profit sharing ratio  3.2.4 Sacrifice ratio  3.2.5 Goodwill - Meaning, Methods of valuation and treatment of goodwill.  i) Average profit method  ii) Super profit method  3.2.6 Adjustment of accumulated profits and losses.  3.2.7 Revaluation of assets and liabilities  3.2.8 Adjustment of capitals  3.3 Retirement / Death of a partner  3.3.1 Meaning, need  3.3.2 New ratio  3.3.3 Gain ratio  3.3.4 Treatment of goodwill  3.3.5 Adjustment of accumulated profits and lossess  3.3.6 Revaluation of assets and liabilities  3.3.7 Adjustment of capital  3.3.8 Amount due to retiring parter  3.3.9 Death of partner  **4. Dissolution of Partnership Firm**  4.1 Simple dissolution  4.2 Dissolution under Insolvency situation  **5. Accounts of Not for Profit concerns**  5.1 Introduction, meaning and features of Not for Profit concerns.  5.2 Receipts and Payments Account meaning and features. Distinction between Income and Expenditure account.  5.3 Preparation of Income and Expenditure Account and Balance Sheet with the following  **a) Additional Information**  1. Outstanding expenses and prepaid expenses of the current and previous year  2. Accrued income and income received in advance  3. Subscription received in advance and Subscription outstanding of the current and previous year  4. Depreciation  5. Capitalisation of entrance fees.  6. Creation of special funds out of donations  7. Stock of stationery  8. Opening balances of assets and liabilities  **b) Important Items**  Entrance fees, Subscriptions, Legacy, life membership fees, Sale of old assets, Scrap, Newspapers, Specific donation, General Donations, Specific Funds, Endowment fund  **6. Single entry system**  6.1 Introduction  \_ Meaning of single entry system.  \_ Difference between single entry and double entry system.  6.2 Preparation of statements  6.3 Additional information.  \_ Additional capital  \_ Drawings  \_ Depreciation on fixed Asset  \_ Bad Debts  \_ Reserve for Doubtful Debts  \_ Undervaluation and Overvaluation of Assets and Liabilities  \_ Interest on loan  \_ Interest on capital  \_ Interest on Drawings  \_ Partners salary  \_ Outstanding / Unpaid expenses  \_ Prepaid Expenses/ Expenses paid in advance.  **7. Bill of Exchange (Only Trade Bill)**  7.1 Introduction, necessity, Meaning, Definition of Bill of Exchange  7.2 Draft/format of Bills, Parties to the Bill of Exchange, Acceptance of Bill, Terms of Bill, Days of Grace, Date of maturity, Due Date, Types of Bill  7.3 Honouring of Bill, Dishonour of Bill, Noting and Protesting of Bill, Notary Public and Noting Charges  7.4 Accounting Treatment of Bill by the Drawer/Holder and Drawee in  following cases  a) Retaining the Bill till due date. honour/dishonour, insolvency of the  drawee/ acceptor  b) Endorsement of the Bill, Honour/ dishonour and also insolvency of  acceptor  c) Discounting the Bill with the Bank honour/dishonour and insolvency.  d) Sending the Bill to the Bank for  collection, honour/ dishonour and insolvency  e) Renewal of Bill-Reasons for Renewal of the Bill. Renewal of Bill with or  without charging interest  f) Making part payment of basic amount, interest and noting charges and  drawing of new Bill  g) Honour/dishonour of New Bill  h) Insolvency of the acceptor and settlement of his account  i) Retirement of Bill  j) Journal Entries and Ledger  **8. Company Accounts Part-I Accounting for shares**  8.1 Share and share capital, Meaning, Nature and Types  8.2 Accounting for Share Capital: Issue and Allotment of Equity Shares.  Private placement of shares. Public subscription of shares. Over  subscription and Under subscription of shares. Issue at Par and premium, and at discount, Calls in advance in arrears, Issue of shares for  consideration other than cash  8.3 Accounting treatment of forfeiture and re-issue  8.4 Disclosure of Share capital in Companys Balance Sheet (Horizontal form)  **9. Company Accounts Part-II Accounting for Debentures**  9.1 Debentures : Meaning, Issue of debentures at par, at premium and at  discount  9.2 Issue of debentures for consideration other than cash. Interest on  Debentures  **10. Analysis of financial statements**  10.1 Financial statement Analysis: meaning, objectives and limitations  10.2 Tools for financial statement Analysis-meaning of comparative statements, common size statements, cash flow analysis, and Ratio analysis  10.3 Accounting Ratios : Meaning objectives and classification of  Ratios  10.4 Introductions to current ratio, liquid ratio, Gross profit ratio, operating profit ratio and Net profit ratio. ROI, ROCI | |
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| 2 | **Organization of Commerce and Management**   |  | | --- | | **UNIT-1 Forms of business organizations**  \_ Sole proprietorship, Joint Hindu Family Business, meaning, features, merits and demerits.  \_ Partnership, meaning, types, registration, merits, limitations, types of partners.  \_ Co Operative societies, types, merits and limitations.  \_ Company, Private Ltd, Public Ltd, merits, limitations.  \_ Starting a business, Basic factors.  \_ Choice of forms of business organizations.  **UNIT-2 Business services**  \_ Nature and types of Business services  Banking, Insurance, Transportation, Warehousing, communication.  \_ Banking types of banks, functions of commercial banks, E-banking.  \_ Insurance principles & types of life, fire, marine insurances.  \_ Postal and Telecom services.  \_ Warehousing types and functions.  \_ Transport meaning, role, means.  **UNIT -3 Emerging modes of Business**  \_ E-business, Meaning, Scope and benefits. Resource required for successful  E -Business implementation. On line transactions, payment mechanism.  \_ Security and safety of business transactions.  \_ Outsourcing Concept need and scope.  **UNIT-4 Social Responsibilities of business and business ethics.**  \_ Concept of social responsibility.  \_ Cases for social responsibility.  \_ Responsibility towards different interest groups, owners, investors, employees, consumers, government, community, public in general.  \_ Business ethics concept and elements.  \_ Business and environmental protection.  **UNIT-5 Consumer protection**  \_ Importance of consumer protection.  \_ Rights of consumers  \_ Consumer responsibilities.  \_ Ways and means of consumer protection.  \_ Consumer awareness and legal redressal with special reference to Consumer  Protection Act.  \_ Role of Consumer Organization and NGOS.  **UNIT-6 Principles of Management**  \_ Principles of Management ,meaning, nature and significance.  \_ Fayols Principles of Management.  \_ Taylors scientific management Principles and Techniques.  **UNIT-7 Functions of Management**  \_ Planning, Meaning, Nature, Importance.  \_ Organizing, Meaning, Nature, Importance.  \_ Staffing ,Meaning, Nature, Importance.  \_ Directing ,Meaning, Nature, Importance.  \_ Controlling,Meaning, Nature, Importance.  \_ Coordinating ,Meaning, Nature, Importance.  **UNIT-8 Entrepreneurship Development**  \_ Concept, Functions and Need.  \_ Entrepreneurship: Characteristics and Competencies.  \_ Process of entrepreneurship development.  \_ Entrepreneurship Values: Attitudes and Motivation- Meaning and concept. | |
| 3 | **Secretarial Practice**   |  | | --- | | **UNIT-1 Business Finance**  \_ Business Finance , Meaning, role, objectives of financial management.  \_ Financial planning, Meaning and importance.  \_ Capital structure, Meaning and factors.  \_ Fixed and working capital, Meaning and factors affecting their requirements.  **UNIT-2 Sources of Business Finance**  \_ Nature and significance: Financial requirements and sources.  \_ Methods of raising finance  Equity and preference shares  Debentures and Bonds  Retained profits  Public deposits  Loan from commercial banks  Loan from financial institutions  Trade credit  Discounting of bills of Exchange  Global Depository Receipt, American  Depository Receipt  **UNIT-3 Role of a Secretary in the Capital Formation Part I**  \_ Meaning of issue of shares at par, premium and discount, at bid price  \_ Meaning of Initial public offer.  \_ Meaning of bonus issue  \_ Meaning of rights issue  \_ Meaning of Employee stock option scheme  \_ Meaning of private placement.  \_ Issue of shares ,procedure  \_ Allotment ,Meaning, conditions for valid allotment, procedure  \_ Transfer and Transmission of shares , Meaning, provisions, procedure, difference.  \_ Issue of share certificate and share warrant  \_Meaning, provisions, procedure, difference.  **UNIT-4 Role of a Secretary in the Capital Formation Part II**  \_ Issue of debentures procedure, conversion and redemption of debentures  \_ Deposits invitation, acceptance, renewal, repayment, default and remedies  \_ Depositories and dematerialization of securities meaning, importance, procedure, secretarial duties in issuing securities in dematerialized form  **UNIT-5 Declaration and payment of dividend**  \_ Meaning  \_ Provisions related to ascertainment of dividend, declaration of dividend and payment of dividend.  \_ Procedure of payment of dividend.  \_ Provisions regarding unpaid / unclaimed dividend  \_ Interim and final dividend Meaning and difference  **UNIT-6 Correspondence of company secretary with members, debenture holders and depositors**  \_ Allotment of shares  \_ Regret letter  \_ Lodgement notice  \_ Approval / Refusal of Transfer of shares  \_ Issue of bonus shares  \_ Distribution of dividend notice  \_ Allotment of debentures  \_ Redemption of debentures  \_ Conversion of debentures into shares  \_ Payment of interest on debentures  \_ Letter thanking the investor for deposits  \_ Payment of interest (Basic information of TDS to be given)  \_ Renewal of deposits  \_ Repayment of deposits  **UNIT -7 Financial markets**  \_ Concept of Financial market  \_ Money market nature, instruments.  \_ Capital market- nature and constituent’s primary and secondary market.  \_ Distinction between capital market and money market.  \_ Stock Exchange meaning, functions, BSE, NSEI, Trading procedure.  \_ Securities Exchange Board of India (SEBI) objectives, functions. | |
| **4** | **Economics**   |  | | --- | | **Section A Micro Economics**  1. Introduction to Micro Economics  2. Consumers behavior  3. Demand  a. Analysis of Demand  b. Elasticity of Demand  4. Analysis of Supply  5. Types of Market & Price determination under Perfect competition  6. Factors of Production  **Section B Macro Economics**  7. Introduction to Macro Economics  8. National Income  9. Determinants of Aggregates  10. Money  11. Commercial Bank  12. Central Bank  13. Public Economics | |
| **5** | **Mathematics & Statistics**   |  | | --- | | **PART - 2**  **1. Mathematical logic**  1.1 Statements  1.2 Logical Connectives  1.3 Statement patterns and logical equivalence  1.4 Algebra of statements  1.5 Venn diagrams  **2. Matrices**  2.1 Definition and types of matrices  2.2 Algebra of matrices  2.3 Inverse of a matrix  2.4 Solution of equations  **3. Continuity**  3.1 Continuity of a function at a point  **4. Differentiation**  4.1 Derivative of Inverse function  4.2 Logarithmic Differentiation  4.3 Derivative of implicit function  4.4 Derivative of parametric function  4.5 Second order derivative  **5. Applications of Derivative**  5.1 Increasing and decreasing functions  5.2 Maxima and minima  **6. Indefinite Integration**  6.1 Definition of an integral  6.2 Integral of standard functions  6.3 Rules of Integration  6.4 Methods of Integration  6.5 Integration by parts  **7. Definite Integrals**  7.1 Definite Integral  7.2 Properties  7.3 Applications  **PART - 2**  **1. Ratio, Proportion and Partnership**  1.1 Ratio, proportion and partnership  **2. Commission, Brokerage and Discount**  2.1 Commission and Brokerage  2.2 Discount  **3. Insurance and Annuity**  3.1 Insurance  3.2 Annuity  **4. Demography**  4.1 Introduction, Definition  4.2 Uses of vital statistics  4.3 Measurements of Mortality  4.4 Life tables  **5. Bivariate Data and Correlation**  5.1 Bivariate frequency distribution  5.2 Karl Pearsons coefficient of correlation  5.3 Rank correlation  **6. Regression Analysis Introduction**  6.1 Equation of line of regression  6.2 Regression coefficients and their properties  **7. Random Variable and Probability Distribution**  7.1 Definition and types of random variables  7.2 Probability Distribution of a Discrete Random Variable  7.3 Probability Distribution of a Continuous Random Variable  7.4 Binomial Theorem  7.5 Binomial Distribution  7.6 Poisson Distribution  7.7 Normal Distribution  **8. Management Mathematics**  8.1 Inequations  8.2 Linear Programming Problem  8.3 Assignment Problem  8.4 Sequencing | |