

CLASS-XII
ACCOUNTANCY-II
(COMMERCE GROUP & HUMANITIES GROUP)

Following Topics are Deleted from the syllabus for March 2020-21 Examination

Section-A

Unit-4 Admission of a Partner	(iv) Adjustment of capital accounts and preparation of Balance sheet
Unit-5 Retirement and Death of partner	Adjustment of capital accounts Preparation of loan Accounts of the retiring partner Preparation of deceased partner's capital Account and his executor's Account

Section-B

Unite-8 Accounting Debentures	(iv) Redemption of Debenture methods: Lump sum for draw of lots Accounting ratio (e) Profitability ratio, GP ratio, Operating ratio, Operating Profit ration, N/P ratio, Return on investment
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Section-C

Unit-8 Using computerized Accounting system	(iv) Security of CAS and security features generally available in CAS Loan repayment schedule, pay roll accounting
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