

ACCOUNTANCY-II BIMONTHLY SYLLABUS 10+2**SESSION 2021-22**

MONTH	PART	UNIT NO	UNIT NAME
APRIL- JUNE	PART-I	UNIT-1	FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ORGANISATION
		UNIT - 2	ACCOUNTING FOR PARTNERSHIP FIRMS
		UNIT-3	CHANGE IN PROFIT SHARING RATIO
JULY- AUGUST	PART-I	UNIT-4	ADMISSION OF A PARTNER
		UNIT - 5	RETIREMENT AND DEATH OF A PARTNER
		UNIT-6	DISSOLUTION OF A PARTNERSHIP FIRMS
SEPTEMBER- OCTOBER	PART-II	UNIT- 7	ACCOUNTING FOR SHARE CAPITAL
		UNIT-8	ACCOUNTING FOR DEBENTURES (a) Debentures: meaning, types, issue at par, premium and at a discount. (b) Issue of debentures for consideration other than cash, as collateral security, interest on debentures. Writing off discount/loss on issue of shares.
	OR	UNIT-7	OVERVIEW OF COMPUTERISED ACCOUNTING SYSTEM

	PART – III (FOR THOSE OPTING FOR COMPUTERIZED ACCOUNTING)	UNIT- 8	USING COMPUTERIZED ACCOUNTING SYSTEM
NOVEMBER- DECEMBER	PART-II	UNIT-8	ACCOUNTING FOR DEBENTURES c) Redemption of debentures (d) Creation of DRR
		UNIT-9	ANALYSIS OF FINANCIAL STATEMENTS
		Unit-10	CASH FLOW STATEMENT
		PRACTICAL	PRACTICALS (All practical topics according to the syllabus to be completed and guidelines to be given to the students regarding preparation of practical files)
	OR PART – III (FOR THOSE OPTING FOR COMPUTERIZED ACCOUNTING)	UNIT-9	ACCOUNTING USING DBMS
		Unit-10	ACCOUNTING APPLICATION OF ELECTRONIC SPREADSHEET
		PRACTICAL	PRACTICALS (All practical topics according to the syllabus to be completed and guidelines to be given to the students regarding preparation of practical files)
JANUARY			Revision of syllabus and completion of practical and practical file.
FEBRUARY			Revision of syllabus and viva voce practice of practical topics.