## **REVISED OUTLINE GUIDANCE NOTES**

regarding adoption of

Schedule VI to the Companies Act 1956

in the subject of

# ACCOUNTANCY

Class XII

For the Board Examination, March 2014

### **CONTENT**

#### Chapter 1: GENERAL INTRODUCTION

- 1. General Introduction to Schedule VI to the Companies Act-1956
- 2. Format of Balance Sheet as per Schedule VI to the Companies Act-1956
- 3. Format of Statement of Profit & Loss (In accordance with the requirements for Board Examination 2014)

#### **Chapter 2: TOOLS FOR FINANCIAL STATEMENT ANALYSIS**

- 1. Comparative Financial Statements
  - a. Comparative Statement of Profit & Loss
  - b. Comparative Balance Sheet

#### 2. Common-size Financial Statements

- a. Common-size Statement of Profit & Loss
- b. Common-size Balance Sheet
- 3. Ratio Analysis
- 4. Cash Flow Statement