

Class-12th Accountancy, Business, Informantal Practice, Hindi, English

<u>Accounting in Not-for-Profit Organizations</u>	<u>Accounting for Partnership</u>
<ul style="list-style-type: none"> Features and Accounting Records Preparation of Income & Expenditure Account and Balance Sheet 	<ul style="list-style-type: none"> Features and Partnership Deed Distribution of Profit and Adjustments
<u>Reconstitution of Partnership Firm</u>	<u>Admission of a New Partner</u>
<ul style="list-style-type: none"> Changes in Profit Sharing Ratio Goodwill and Its Adjustments 	<ul style="list-style-type: none"> Capital Adjustment Revaluation of Assets and Liabilities
<u>Retirement or Death of a Partner</u>	<u>Dissolution of Partnership Firm</u>
<ul style="list-style-type: none"> Settlement of Amount Due Adjustments in Partnership 	<ul style="list-style-type: none"> Meaning and Types of Dissolution Accounting Treatment
<u>Issue of Shares</u>	<u>Forfeiture & Reissue of Shares</u>
<ul style="list-style-type: none"> Types of Shares and Their Issue Accounting for Share Capital 	<ul style="list-style-type: none"> Conditions and Accounting Treatment Effects on Shareholder's Equity
<u>Issue of Debentures</u>	<u>Redemption of Debentures</u>
<ul style="list-style-type: none"> Types and Redemption of Debentures Interest on Debentures 	<ul style="list-style-type: none"> Methods of Redemption Accounting Entries
<u>Financial Statement of a Company</u>	<u>Analysis of Financial Statements</u>
<ul style="list-style-type: none"> Preparation and Presentation Adjustments in Final Accounts 	<ul style="list-style-type: none"> Tools for Financial Analysis Comparative and Common-Size Statements
<u>Accounting Ratios</u>	<u>Cash Flow Statement</u>

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- Liquidity, Solvency, and Profitability Ratios
- Their Interpretation

- Meaning and Objectives
- Methods of Preparation statements

Business Studies

<u>Nature and Significance of Management</u>	<u>Principles of Management</u>
<ul style="list-style-type: none"> • Definition, characteristics, and objectives of management. • Functions of management 	<ul style="list-style-type: none"> • Henry Fayol's 14 principles of management. • Taylor's Scientific Management and its techniques.
<u>Management and Business Environment</u>	<u>Planning</u>
<ul style="list-style-type: none"> • Components of the business environment. • Impact of the business environment on managerial decisions. 	<ul style="list-style-type: none"> • Steps involved in the planning process. • Importance and limitations of planning.
<u>Organising</u>	<u>Staffing</u>
<ul style="list-style-type: none"> • Organizational structure • Concept of delegation and decentralization. 	<ul style="list-style-type: none"> • Meaning and need for staffing in an organization. • Recruitment, selection, and training of employees.
<u>Directing</u>	<u>Controlling</u>
<ul style="list-style-type: none"> • Elements of directing • Theories of motivation 	<ul style="list-style-type: none"> • Meaning and process of controlling. • Relationship between planning and controlling.
<u>Financial Management</u>	<u>Financial Markets</u>

<ul style="list-style-type: none"> • Importance of financial planning and management. • Factors affecting capital structure decisions. 	<ul style="list-style-type: none"> • Meaning and types of financial markets (Capital Market, Money Market). • Functions of stock exchange and SEBI's role.
<u>Marketing Management</u>	<u>Consumer Protection</u>
<ul style="list-style-type: none"> • Marketing mix – 4Ps • Consumer behavior and factors affecting buying decisions. 	<ul style="list-style-type: none"> • Rights and responsibilities of consumers. • Consumer Protection Act and its significance.

Informatics Practices

<u>Querying and SQL Functions</u>	<u>Data Handling using Pandas - I</u>
<ul style="list-style-type: none"> • SQL queries, functions, and GROUP BY for data aggregation. • Operations on relations and multi-relation queries. 	<ul style="list-style-type: none"> • Introduction to Pandas with Series and DataFrame. • Imp
<u>Data Handling using Pandas - II</u>	<u>Plotting Data using Matplotlib</u>
<ul style="list-style-type: none"> • Descriptive statistics, sorting, and aggregation. • Handling missing values, MySQL-Pandas data exchange. 	<ul style="list-style-type: none"> • Creating plots (line, bar, scatter). • Customizing
<u>Internet and Web</u>	<u>Societal Impacts</u>
<ul style="list-style-type: none"> • Network types, devices, and topologies. • Websites, web hosting 	<ul style="list-style-type: none"> • Digital footprints, cybersecurity, IT Act. • Cybercrime, e-waste, and health impact.