

कक्षा बारहवीं

विशय Accountancy & Auditing
द्वितीय समैस्टर-1 अक्टूबर से 31 मार्च तक

मास	पुस्तक का नाम	विशय वस्तु	षिक्षण के पीरियड	दोहराई के पीरियड	प्रयोगात्मक कार्य
अक्टूबर		Company Accounts (Issue of Share) Meaning, Characteristics of company, Meaning and type of shares, Difference between preference share and equity share. Meaning of share capital its kinds, Investigation, Meaning, Definition Objectives of Investigation	10	2	
नवम्बर Unit Test-I 17.25		Capital Reserve, Reserve Capital Methods of issue of Shares, Minimum Subscription, Prorata Allotment, Forfeiture & Re-issue of Shares (Simple Problem) Difference between investigation & Audit. Project: Making students conversant with the issue of shares on the liens of an advertisement in the news papers.	18	4	8
दिसम्बर		Cash Budget:- Meaning, Definition Characteristics of cash Budget, Advantages of cash Budget cost Audit :- Meaning objectives, importance of cash Budget. Project:- Preparation of cost sheets on the lian of available information data.	8	2	5
षीतकालीन अवकाष 22 दिसम्बर से 31 दिसम्बर					
जनवरी Unit Test-II 15.23		Preparation of cash Budget : Distinction between cost Audit and Financial Audit. Project:- Making Students conversant with the cost Audit & Financial Audit on with the help of a Practical /Problem.	16	4	10
फरवरी		Comparative Financial Statements:- Meaning importance of comparative Financial statements Preparation of comparative income statement and Audit Report, meaning, Definition, objectives types of Account Report. Project:- Making/Preparing Audit report by making distinct in qualified and unqualified Audit report.	18	4	8
मार्च		Preparation & comparative Balance sheet of a company Project:- Studying comparative statements of companies.	2	2	4