

**CENTRAL BOARD OF SECONDARY EDUCATION
2, COMMUNITY CENTRE, PREET VIHAR, DELHI**

No. CBSE/ACAD/03

28.08.03

CIRCULAR No. 19

To
The Heads of
All CBSE affiliated
Senior Secondary Schools

Sub:- Project & practical work in Accountancy for Class XII

Dear Principal,

As you are aware the new modular curriculum in Accountancy for the examination year commencing from 2004 contains Project work in Financial Accountancy Part and /Practical work for Computerized Accountancy part for Class XII in its Unit No. 6

The first optional unit of Unit 6 titled 'Analysis of Financial Statements' contains Project work for 20 marks. As an alternative to this the second optional unit titled 'Computerized Accounting System contains Practical work of 20 marks.

The Board has brought out detailed guidelines with respect to each in its document titled 'Practical Work on Computerized System in Accountancy and Project Work in Accountancy'. The guidelines give an overview of the scope of work in both the optional sub-units and how the teachers are expected to deal with these optional units while teaching and evaluating the students.

In the Project work, the students are expected to work on at least three types of problems out of which one will be of comprehensive nature. Specimens of these comprehensive problems are given in the booklet for the guidance of students. Two problems will be short and specific relating to ratio analysis and cash flow statements. The main objective behind all these problems is to enable the students to prepare the

financial statement involving real life business situations and analyze and derive meaningful information for taking decisions relating to investment, expansion, financing, etc.

Similarly a set of exercises are given for practical work in computerized accounting. We expect students to document at least eight exercises, which will include designing 2 tables, 2 forms, 2 sets of queries and 2 reports. The practical examination of both project work and practical work, will be conducted by external examiner appointed by the CBSE along with the internal examiner (the teacher concerned). Division of 20 marks for both will be as follows :

Project Work

File work	4 marks
Written test	12 marks consisting of two application oriented problems of 6 marks each on ratios and cash flows
Viva	4 marks

Practical Work

File Work	4 marks
Practical examination	12 marks
Viva	4 marks

Copies of the publication titled 'Practical Work on Computerized System in Accountancy and project work in Accountancy' are available in your regional office. Kindly place your order on payment @ Rs. 30/- per copy.

You are advised to bring the above information to the notice of all concerned.

Yours faithfully,



(G. BALASUBRAMANIAN)
DIRECTOR(Academic)