



WB BOARD

CLASS 12

COMMERCE

Class 12 Accountancy (Semester System)

WBCHSE Class 12 Accountancy curriculum under the New Semester System: Semester III (40 Marks MCQ covering Partnership Fundamentals, Issue of Shares, Comparative Financial Statements); Semester IV (40 Marks Descriptive covering Admission/Retirement/Dissolution of Partnership, Debentures, and Cash Flow Statement).

GOVERNING BOARD

WB Board

THEORY EXAMINATION

80 Marks (Sem III + IV)

INTERNAL / PRACTICAL

20 Marks (Project)

EXAM DURATION

1 hr 30m (Sem III) + 2 hrs 15m (Sem IV)

UNIT-WISE SYLLABUS & MARKS BREAKDOWN

UNIT	CHAPTERS & PRESCRIBED TOPICS	MARKS
Semester III (MCQ)	Partnership I, Companies I & Analysis Accounting for Partnership Firms I - Fundamentals, P&L Appropriation, Goodwill (15 Marks); Accounting for Companies I - Issue of shares, forfeiture, reissue (10 Marks); Financial Statement Analysis I (15 Marks)	40
Semester IV (Descriptive)	Partnership II, Companies II & Cash Flow Accounting for Partnership Firms II - Admission, Retirement, Death, Dissolution (25 Marks); Accounting for Companies II - Debentures issue & redemption (10 Marks); Cash Flow Statement (AS-3) (05 Marks)	40

INTERNAL / PRACTICAL ASSESSMENT SCHEME (20 MARKS (PROJECT))

EVALUATION COMPONENT	MARKS WEIGHTAGE
Project Work Submission Comprehensive project file on partnership accounting or company ratio analysis	10 Marks
Viva Voce Council external examiner oral evaluation	10 Marks

RECOMMENDED REFERENCE LITERATURE

Prescribed Textbooks: WBCHSE Accountancy, Basu & Dutta Accountancy, Hanif & Mukherjee, Excellence Commerce Solved Sets

THE EXCELLENCE TUITION EDGE

Every unit in this curriculum is taught with structured conceptual lectures, followed by weekly speed-testing, detailed mistake analysis, and dedicated 1:1 doubt-clearing sessions to build board exam confidence.