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FOR GOA CLASS 12 PREPARATION

Goa Board Class 12 Syllabus 2027 Accountancy

EXAM	YEAR	TYPE	SUBJECT
Goa Class 12	2027	Syllabus	Accountancy

GOA BOARD: CLASS 12 ACCOUNTANCY

SYLLABUS FOR THE ACADEMIC YEAR 2026-2027.

Contents

Part A: PARTNERSHIP ACCOUNTS 2

Part B: ACCOUNTING FOR COMPANIES 3

1. **Weightage to learning outcomes** 5
2. **Weightage to content/ subject units** 5
3. **Weightage to forms of questions** 6

Note: The expected time for different types of questions 6

4. **Scheme of Option** 6
5. **Weightage to difficulty level of questions** 6
6. **Number of main questions: There will be 31 main questions** 7

DESIGN OF THE BOARD EXAMINATION QUESTION PAPER — 2026-27 8

Internal Assessment [20 Marks] 9

FORMAT OF THE STATEMENT OF PROFIT & LOSS 11

FORMAT OF THE BALANCE SHEET OF A COMPANY 12

FORMAT OF CASH FLOW STATEMENT 13

Profitability Ratio: Gross profit, Operating ratio, Operating profit ratio, Net profit ratio, and Return on Investment.

Note: The calculation and explanation of the following six ratios will be assessed:
a) Current Ratio
b) Liquid Ratio
c) Debt-Equity Ratio
d) Working Capital Turnover Ratio
e) Return on Capital Employed
f) Net Profit Ratio

For all other ratios, only the meaning of terms and formulae will be evaluated.

Unit 6: Cash Flow Statement

Meaning and Objectives, Preparation, Adjustments related to depreciation, dividend, and tax, sale and purchase of non-current assets (as per revised standard issued by ICAI).

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Internal assessment Mark - Sheet

S. No.	Topics	Marks	
	Internship/ Course/ Project Report		
1	Cover page with the title of the Internship/ course/ group project. Names of the students, class, division and year	2	
2	Index	1	
3	A Certificate of Internship/ Course completed/ A group project completed (from the guide teacher)		
4	Internship daily schedule/ Course contents Or The Objective of the group project, Tools used during the analysis and Tabulation of Data	4	
5	Infographic	2	
6	Conclusion	1	
7	Source of the material/ References		
8	List of the group members (name, roll no., their contribution and signature)		
			10
	Presentation on the above activity		
	Knowledge	2	
	Presentation	2	
	Overall Effectiveness	1	05
	Viva-Voce		
	Five questions of 1 mark each	5	05
	Total		20

Net Cash Flow from Financing Activities:		**XX**
Net Increase/ Decrease in Cash & Cash Equivalents:		**XX**
D. Add Cash & Cash Equivalents in the beginning		**X**
E. Cash & Cash Equivalents at the end		**XX**

Note: Unless otherwise instructed in the question, interest, if any on debentures and loans will be calculated on the closing balance.