

**CENTRAL BOARD OF SECONDARY EDUCATION
2, COMMUNITY CENTRE, PREET VIHAR, DELHI – 110092**

NO.D(A)/PA/2005/

March 28, 2005

Circular No.18/2005

All the Heads of institutions affiliated to CBSE

Dear Principal,

Based on the feedback received from teachers and students, the Board has decided to make following changes in the Accountancy syllabus for Class XII for the examination year 2006:-

UNIT – 2

- (a) Multiplier as a method of valuation of goodwill is deleted.

UNIT – 4

- (b) Private placement of shares will include only meaning of Employee Stock Option Plan.

ANALYSIS OF FINANCIAL STATEMENTS

Unit – 6.2

The unit has been renamed as Cash Flow Statement

- (b) Statement of changes in Financial Position on Working Capital concept is deleted.

COMPUTERISED ACCOUNTING

Unit - 6.1

- (b) Enhancements (of entity relationship model) is deleted.
- (d) Concept of normalization – need and practical rules – deleted.
- (e) Structured Query Language will include only basic queries.

You are requested to bring these changes to the notice of your teachers and students. Kindly refer to the latest Senior School Curriculum for 2007 Examination of the Board.

Yours faithfully,

(G.BALASUBRAMANIAN)
DIRECTOR (ACADEMIC)