BIHAR BOARD CLASS 12 SYLLABUS 2027

ACCOUNTANCY | Academic Session 2026–27

Subject-wise topics and chapter outline

This PDF is a topic-wise study guide prepared from publicly available 2026–27 BSEB syllabus summaries and standard subject outlines. It is not represented as an official BSEB-issued syllabus PDF. Confirm the final chapter list, deleted portions, practical work and prescribed textbook with the latest BSEB subject document before relying on it for examination preparation.

UNIT / CHAPTER	KEY TOPICS
Accounting for Not-for-Profit Organisations	Receipts and payments account, income and expenditure account and balance sheet.
Accounts from Incomplete Records	Statement of affairs, calculation of profit and preparation of accounts.
Accounting for Partnership Firms	Partnership deed, profit-sharing ratio, capital accounts, goodwill and past adjustments.
Reconstitution of Partnership	Admission, retirement or death of a partner; revaluation and settlement.
Dissolution of Partnership Firm	Realisation account and settlement of partners' accounts.
Accounting for Share Capital and Debentures	Issue, forfeiture and reissue of shares; issue and redemption of debentures.
Analysis of Financial Statements	Comparative and common-size statements and accounting ratios.
Cash Flow Statement	Cash flows from operating, investing and financing activities.
Project / Computerised Accounting	Project work or computerised accounting as prescribed by the board/school.

Official verification

Bihar School Examination Board: https://biharboardonline.com/ and Senior Secondary portal: https://seniorsecondary.biharboardonline.com/. Look for the Class XI–XII / Intermediate syllabus for session 2026–27.

Prepared for student reference. Subject combinations and optional subjects vary by school and registration.