



آغا خان یونیورسٹی ایگزامینیشن بورڈ

AGA KHAN UNIVERSITY EXAMINATION BOARD

**Higher Secondary School Certificate
Examination Syllabus**

**PRINCIPLES OF
ACCOUNTING
CLASSES XI-XII**

(based on National Curriculum 2002)

Published by
Aga Khan University Examination Board
Bungalow # 233 / E.I.Lines,
Daudpota Road, Karachi, Pakistan.

September 2008
Latest Revision June 2012

All rights reserved
This syllabus is developed by Aga Khan University Examination Board for distribution
to all its affiliated schools.

**Higher Secondary School Certificate
Examination Syllabus**

**PRINCIPLES OF
ACCOUNTING
CLASSES XI-XII**

**This subject is examined in both
May and September Examination sessions**

Sr. No.	Table of Contents	Page No.
	Preface	5
1.	Aims/Objectives of the National Curriculum (2002)	7
2.	Rationale of the AKU-EB Examination Syllabuses	7
3.	Topics and Student Learning Outcomes of the Examination Syllabus	10
5.	Scheme of Assessment	40
6.	Teaching-Learning Approaches and Classroom Activities	44
7.	Recommended Texts and Reference Materials	45
8.	Definition of Cognitive Levels and Command Words in the Student Learning Outcomes in Examination Papers	46
	Annex : HSSC Scheme of Studies	50

For queries and feedback

Address: The Aga Khan University Examination Board
 Bungalow No. 233/ E.I.Lines, Daudpota Road, Karachi-Pakistan.
Phone: (92-21) 35224702-10
Fax: (92-21) 35224711
E-mail: examination.board@aku.edu
Website: <http://examinationboard.aku.edu>
<http://learningsupport.akueb.edu.pk>
Facebook: www.facebook.com/akueb

PREFACE

In pursuance of National Education Policy (1998-2010), the Curriculum Wing of the Federal Ministry of Education has begun a process of curriculum reform to improve the quality of education through curriculum revision and textbook development (Preface, National Curriculum documents 2000 and 2002).

AKU-EB was founded in August 2003 with the same aim of improving the quality of education nationwide. As befits an examination board it seeks to reinforce the National Curriculum revision through the development of appropriate examinations for the Secondary School Certificate (SSC) and Higher Secondary School Certificate (HSSC) based on the latest National Curriculum and subject syllabus guidance.

AKU-EB has a mandate by Ordinance CXIV of 2002 to offer such examination services to English and Urdu medium Candidates for SSC and HSSC from private schools anywhere in Pakistan or abroad, and from government schools with the relevant permissions. It has been accorded this mandate to introduce a choice of examination and associated educational approach for schools, thus fulfilling a key objective of the National Curriculum of Pakistan: “Autonomy will be given to the Examination Boards and Research and Development cells will be established in each Board to improve the system” (ibid. para. 6.5.3 (ii)).

AKU-EB is committed to creating continuity of educational experience and the best possible opportunities for its students. In consequence it offered HSSC for the first time in September, 2007 to coincide with the arrival of its first SSC students in college or higher secondary school. Needless to say this is not an exclusive offer. Private Candidates and students joining AKU-EB affiliated schools and colleges for HSSC Part 1 are eligible to register as AKU-EB Candidates even though they have not hitherto been associated with AKU-EB.

This examination syllabus exemplifies AKU-EB’s commitment to national educational goals.

- It is in large part a reproduction, with some elaboration, of the Class XI and XII National Curriculum of the subject.
- It makes the National Curriculum freely available to the general public.
- The syllabus recommends a range of suitable textbooks already in print for student purchase and additional texts for the school library.
- It identifies areas where teachers should work together to generate classroom activities and materials for their students as a step towards the introduction of multiple textbooks, another of the Ministry of Education’s policy provisions for the improvement of higher secondary education (ibid. para. 6.3.4).

This examination syllabus brings together all those cognitive outcomes of the National Curriculum statement which can be reliably and validly assessed. While the focus is on the cognitive domain, particular emphasis is given to the application of knowledge and understanding, a fundamental activity in fostering “attitudes befitting useful and peaceful citizens and the skills for and commitment to lifelong learning which is the cornerstone of national economic development” (Preface to National Curriculum documents 2000 and 2002).

To achieve this end AKU-EB has brought together university academicians, teacher trainers, writers of learning materials and above all, experienced teachers, in regular workshops and subject panel meetings.

AKU-EB provides copies of the examination syllabus to subject teachers in affiliated schools to help them in planning their teaching. It is the syllabus, not the prescribed textbook which is the basis of AKU-EB examinations. In addition, the AKU-EB examination syllabus can be used to identify the training needs of subject teachers and to develop learning support materials for students. Involving classroom teachers in these activities is an important part of the AKU-EB strategy for improving the quality of learning in schools.

The Curriculum Wing of the Federal Ministry of Education has recently released new subject specifications and schemes of study to take effect in September, 2008. These documents are a major step forward towards a standards-related curriculum and have been welcomed by AKU-EB. Our current HSSC syllabuses have been revised to ensure conformity with the new National Curriculum 2006.

We stand committed to all students who have embarked upon the HSSC courses in facilitating their learning outcomes. Our examination syllabus document ensures all possible support.



Dr. Thomas Christie
Director,
Aga Khan University Examination Board
July 2009

1. Aims/Objectives of the National Curriculum (2002)¹

Objectives

The basic objective of teaching “Principles of Accounting, is to acquaint the students with the fundamental knowledge of the structure and process of recording, classifying and presenting the accounting data for its application in simple and routine business activities and also to provide them with a sound base for higher and specialized study in the subject.

Specific Objectives

- i. To equip the students with basic knowledge in the field of Accounting.
- ii. To develop interest for pursuing higher knowledge in the field of Accounting.
- iii. To provide the trained personnel at lower level in various business and commercial organizations

2. Rationale of the AKU-EB Examination Syllabus

2.1 General Rationale

2.1.1 In 2007, the Curriculum Wing of the Federal Ministry of Education (MoE) issued a revised part-wise Scheme of Studies. All subjects are to be taught and examined in both classes XI and XII. It is therefore important for teachers, students, parents and other stakeholders to know:

- (a) that the AKU-EB Scheme of Studies for its HSSC examination (Annex) derives directly from the 2007 Ministry of Education Scheme of Studies;
- (b) which topics will be examined in Class XI and in Class XII;
- (c) at which cognitive level or levels (Knowledge, Understanding, Application and other higher order skills) the topics and sub-topics will be taught and examined;

2.1.2 This AKU-EB examination syllabus addresses these concerns. Without such guidance teachers and students have little option other than following a single textbook to prepare for an external examination. The result is a culture of rote memorization as the preferred method of examination preparation. The pedagogically desirable objectives of the National Curriculum which encourage “observation, creativity and other higher order thinking [skills]” are generally ignored. AKU-EB recommends that teachers and students use multiple teaching-learning resources for achieving the specific objectives of the National Curriculum reproduced in the AKU-EB examination syllabuses.

¹ Government of Pakistan (2002), *National Curriculum; Principles of Accounting Classes XI-XII*, Islamabad, Ministry of Education (Curriculum Wing)

- 2.1.3 The AKU-EB examination syllabuses use a uniform layout for all subjects to make them easier for teachers to follow. Blank sheets are provided in each syllabus for writing notes on potential lesson plans. It is expected that this arrangement will also be found helpful by teachers in developing classroom assessments as well as by question setters preparing material for the AKU-EB external examinations. The AKU-EB aims to enhance the quality of education through improved classroom practices and improved examinations.
- 2.1.4 The Student Learning Outcomes (SLOs) in Section 3 start with command words such as list, describe, relate, explain, etc. The purpose of the command words is to direct the attention of teachers and students to specific tasks that Candidates following the AKU-EB examination syllabuses are expected to undertake in the course of their subject studies. The examination questions will be framed using the same command words, but not necessarily the same content, to elicit evidence of these competencies in Candidates' responses. The definitions of command words used in this syllabus are given in Section 8. It is hoped that teachers will find these definitions useful in planning their lessons and classroom assessments.
- 2.1.5 The AKU-EB has classified SLOs under the three cognitive levels Knowledge (K), Understanding (U) and Application of knowledge and skills (A) in order to derive multiple choice questions and constructed response questions on a rational basis from the subject syllabuses ensuring that the intentions of the National Curriculum should be met in full. The weighting of marks to the Multiple Choice and Constructed Response Papers is also derived from the SLOs, command words and cognitive levels. In effect the SLOs derived from the National Curriculum determine the structure of the AKU-EB subject examination set out in Section 4 and 5.
- 2.1.6 Some topics from the National Curriculum have been elaborated and enriched for better understanding of the subject and/or to better meet the needs of students in the twenty-first century. These additional topics have been italicized in Section 3 of this syllabus.

2.2 Specific Rationale of the AKU-EB Principles of Accounting Examination Syllabus

The course of Principle of Accounting will help the learner to:

- be familiar with the theoretical foundations of organizing, managing and handling operations of a business firm and to help students.
- appreciate the economic and social significance of business activities and the social cost and benefits arising therefrom.
- be familiar with accounting as an information system.
- acquaint with the basic concepts of accounting and accounting standards.
- develop the skills of using accounting equation in processing business transactions.
- develop an understanding about recording of business transactions and preparation of financial statements.
- be familiar with accounting for reconstitution of partnership firms.
- enable the students to understand and analyze the financial statements.
- be familiar with the fundamentals of computerised system of accounting.

3. Topics and Student Learning Outcomes of the Examination Syllabus

Part I (Class XI)

Topic	Student Learning Outcomes	Cognitive Level ²		
		K	U	A
1. Introduction to Accounting	Candidates should be able to:			
1.1 Introduction to Accounting and its Significance	1.1.1 describe evolution of accounting with reference to expansion of Human Economical Trade & Commerce activities;		*	
	1.1.2 define accounting;	*		
	1.1.3 elaborate the need, objectives and functions of accounting;		*	
	1.1.4 list the users (parties) of accounting i.e. owner, management, creditor, employees, investors, government, consumers;	*		
	1.1.5 explain different accounting systems in terms of <ul style="list-style-type: none"> • single entry system • double entry system 		*	
	1.1.6 explain different accounting systems; <ul style="list-style-type: none"> • Accrual basis or system. • Cash basis (in terms of transaction); 		*	
	1.1.7 classify the branches of accounting (book keeping/financial accounting/cost accounting and management accounting);			*
	1.1.8 describe the elements of accounting (accounting process/accounting cycle) <ol style="list-style-type: none"> origination of transaction recording the transaction in the journal posting to the ledger preparation of trial balance preparation of financial statement; 		*	

² K = Knowledge, U = Understanding, A= Application (for explanation see Section 8: Definition of command words used in Student Learning Outcomes and in Examination Questions).

NOTES

				K	U	A
1.2	Terminologies and types of Accounts heads	1.2.1	explain the fundamental terms Asset, Liability, Capital, Expense, Income, Drawing;		*	
		1.2.2	explain the terminologies or account heads of accounting i.e. expenditure(revenue and capital), revenue, debtors, creditors, goods, cost, gain, deficit stock, purchase, sales, loss, profit, voucher, transaction, drawings, prepaid and accrued, invoice, discount (cash discount, purchase discount, sales discount and trade discount) purchase returned or return outwards, sales returned or return inwards, transportation / freight / carriage inwards or outwards;		*	
		1.2.3	explain the concept of 'advance' in terms of <ul style="list-style-type: none"> • advance from customers • advance to supplier • prepaid expenses • unearned income; 		*	
		1.2.4	differentiate between the following <ul style="list-style-type: none"> (a) current asset and fixed asset (b) account receivable and notes receivable (c) account payable and notes payable (d) current and non-current liabilities (short term and long term); 		*	
		1.2.5	define income (revenue) and expenses;	*		
		1.2.6	describe sources of income;		*	
		1.2.7	describe kinds of expenditure;		*	
1.3	Business Transaction and Record Keeping (Book Keeping)	1.3.1	conceptualize business entity concept;		*	
		1.3.2	define business transaction;	*		
		1.3.3	categorize business transaction into cash and credit transaction;			*
		1.3.4	define book keeping;	*		
		1.3.5	explain objectives of book keeping;		*	
		1.3.6	distinguish between book keeping and accounting;		*	

NOTES

				K	U	A
1.4	Accounting Equation and Accounting Cycle	1.4.1	describe accounting cycle and accounting period types;	*	*	
		1.4.2	define accounting equation;			
		1.4.3	derive and apply accounting equation in different transaction;			*
		1.4.4	express accounting assumption for example. business entity, money measurement, historic cost, dual aspects/concepts, accrual basis, consistency, going concern, prudence concept, matching principle, objectivity ;		*	
		1.4.5	analyze business transaction in terms of accounting terminologies;			*
		1.4.6	express terminologies of debit and credit;		*	
		1.4.7	interpret the laws of debit and credit;			*
		1.4.8	derive and apply accounting equation in different transactions;			*
		2. Books of Original Entry			Candidates should be able to:	
2.1	General Journal and General Ledger	2.1.1	define general journal entry;	*		
		2.1.2	describe the objectives of preparing a general journal;		*	
		2.1.3	explain characteristics of general journal entry;		*	
		2.1.4	explain narration and its importance;		*	
		2.1.5	elaborate the rules of journalizing;		*	
		2.1.6	post general journal entries;			*
		2.1.7	illustrate the method of posting or rules (features) of Ledgering;			*
		2.1.8	post the transactions in a general ledger in all three types i. T-Form ii. Standard Form iii. Self-balancing or Running Balance Form;			*
		2.1.9	illustrate the method of footing and balancing of ledger accounts and accuracy of ledger;			*
		2.1.10	define trial balance;		*	
		2.1.11	prepare and balance trial balance by extracting the data from general ledger;			*

NOTES

			K	U	A
2.2 Cash Book	2.2.1	define cash book;	*		
	2.2.2	explain different types of cash books <ul style="list-style-type: none"> • single column cash book • two column cash book • three column cash book; 		*	
	2.2.3	prepare cash book and relevant T-Account;			*
	2.2.4	interpret steps of verification of cash balances;			*
2.3 Petty Cash Book	2.3.1	define petty cash book;	*		
	2.3.2	prepare petty cash book;			*
	2.3.3	explain systems of petty cash <ul style="list-style-type: none"> • ordinary system • imprest system; 		*	
	2.3.4	post the entries for establishment, replenishment, and recording of expenses;			*
2.4 Special Journal	2.4.1	define special journal, sales return and allowance, purchase return and allowance;	*		
	2.4.2	distinguish between cash discount and trade discount;		*	
	2.4.3	distinguish between debit and credit memo or note;		*	
	2.4.4	distinguish between purchase journal and purchase account, sales journal and sales account;		*	
	2.4.5	prepare a special journal,(sales journal, purchase journal, sales return journal, purchase return journal);			*
	2.4.6	prepare subsidiary and control accounts.			*

NOTES

				K	U	A
3. Banking Transactions		Candidates should be able to:				
3.1	Types of Banking Accounts	3.1.1	describe different types of bank accounts - current account, saving bank account and fixed deposit account;	*		
		3.1.2	differentiate between different types of bank accounts;		*	
		3.1.3	explain the nature of a Bank Account with reference to <ul style="list-style-type: none">• Customer (account holder)• Bank;		*	
3.2	Recording of Bank Transaction	3.2.1	explain the procedure of recording bank transactions;		*	
3.3	<i>Cheques and its types.</i>	3.3.1	<i>differentiate among types of cheques - bearer cheques, crossed cheques and order cheques;</i>		*	
3.4	Bank reconciliation statement.	3.4.1	explain terminologies and their impact on bank reconciliation statement etc unpresented cheques, uncleared cheques, NSF cheques, bank charges, discounting of bill and directly deduction or collection by the bank;		*	
		3.4.2	describe the key elements of bank statements;		*	
		3.4.3	prepare a bank reconciliation statement.			*

NOTES

				K	U	A
4. Rectification of Error, Adjustment, Financial Statement, Reversing, Opening and Closing entries		Candidates should be able to:				
4.1	Rectification of Error and its Kinds	4.1.1	define an accounting error;	*		
		4.1.2	explain the classification of error - book keeping error and trial balance error;		*	
4.2	Error Correction after and before Closing of Books of Accounts	4.2.1	explain the further classification(types) of bookkeeping error etc; i. error of omission of balance from the trial balance ii. transfer of balance to the wrong column of trial balance iii. the balancing amount wrongly entered in the trial balance iv. mistake of addition in trial balance column		*	
4.3	Suspense Accounts	4.3.1	illustrate posting for error correction after and before closing of books of accounts;			*
		4.3.2	define the suspense accounts;	*		
		4.3.3	illustrate the working of a suspense account;			*
4.4	Adjusting Entries	4.4.1	define adjusting entry and its importance in preparing final accounts;	*		
		4.4.2	explain the procedure in preparing adjusting entries;		*	
4.5	Adjusting Entries for Merchandise Inventory, Depreciation of an Asset, Bad Debts (uncollectible / doubtful debts)	4.5.1	conceptualize the concept of opening and closing inventory,		*	
		4.5.2	illustrate the recording of merchandise inventory ending;			*
		4.5.3	conceptualize the concept of depreciation and bad debts(uncollectible / doubtful debts);		*	
		4.5.4	explain the working of an "Allowance" accounts;		*	
		4.5.5	illustrate the recording of Allowance for depreciation and Allowance for bad debts (uncollectible / doubtful debts);			*
		4.5.6	describe provision for discount;		*	

NOTES

			K	U	A
4.6	Adjusting Entries for Prepaid and Accrued	4.6.1	*		
		4.6.2		*	
		4.6.3			*
		4.6.4			*
4.7	Financial Statement	4.7.1	*		
		4.7.2	*		
		4.7.3		*	
		4.7.4		*	
		4.7.5		*	
		4.7.6		*	
		4.7.7			*
		4.7.8	*		
		4.7.9			*
		4.7.10		*	
4.8	Worksheet	4.8.1	*		
		4.8.2			*

NOTES

				K	U	A
4.9	Reversing, Opening and Closing Entries	4.9.1	define reversing entries;	*		
		4.9.2	illustrate the procedure of posting reversing entries;			*
		4.9.3	define opening entries;	*		
		4.9.4	illustrate the procedure of posting opening entries;			*
		4.9.5	define closing entries;	*		
		4.9.6	illustrate the procedure of posting closing entries.			*
5. Valuation of stock (inventory valuation)		Candidates should be able to:				
5.1	Concept and Terms Used Valuation of stock	5.1.1	describe the concept of valuation of stock;		*	
		5.1.2	explain the importance of valuing stock in accordance with recognised accounting principles;		*	
		5.1.3	express basic terminologies and concepts used in valuation of stock;		*	
5.2	Methods of Valuation of stock (LIFO,FIFO AVCO)	5.2.1	illustrate the procedure of recording FIFO (first in, first out), and weighted average cost (AVCO);			*
		5.2.2	explain the perpetual and periodic methods of stock valuation;		*	
		5.2.3	explain the effect of methods of stock valuation on profits over the whole life of a business;		*	
		5.2.4	compare and contrast the different merits and demerits of different inventory valuation method (FIFO and AVCO)			*
		5.2.5	elaborate the net realisable value(NRV), stocks of work in process and replacement cost (an overview);		*	
		5.2.6	illustrate the valuation of stock at the lower of cost and net realisable value and the valuation of individual items of the stock ;			*

NOTES

Part II (Class XII)

Topic	Student Learning Outcomes		Cognitive Level		
			K	U	A
6. Single Entry/ Incomplete Records	Candidates should be able to:				
6.1 Single Entry/ Incomplete Records	6.1.1	define the concept of accounting systems - double entry system, single entry system, and cash system practices;	*		
	6.1.2	differentiate between single entry and double entry;		*	
	6.1.3	calculate / figure out capital at the end and at the start;			*
	6.1.4	distinguish between statement of affairs and balance sheet;		*	
	6.1.5	retrieve the missing figure e.g. credit purchases and net sales.			*
	6.1.6	prepare profit and loss A/c and statement of Affairs including adjustment;			*
	6.1.7	retrieve missing figures e.g. cash bal / bank bal, credit sales and purchase.			*
	6.1.8	explain mixed entry system(conversion method);		*	
	6.1.9	conceptualize concept and treatment of mark up and margin;		*	
	6.1.10	compute net purchases, net sales, total credit purchases, and total credit sales;			*
	6.1.11	prepare following financial statements <ul style="list-style-type: none"> statement of profit or loss by pure single entry method income statement by conversion/mixed entry system statement of affairs; 			*
	6.1.12	prepare income statement and statement of affairs by mixed entry system;			*

NOTES

				K	U	A
7. Company Accounts		Candidates should be able to:				
7.1	Company Accounts	7.1.1	describe basic concept and characteristics of company according to Companies Ordinance 1984;		*	
		7.1.2	explain procedure of formation of a Company (an overview);		*	
7.2	Terminologies and A/c used in Accounting Treatment	7.2.1	explain and describe briefly purpose and background of retained earnings, concepts of securities, shares, debentures, vendor, marketable securities, investments, dividend, types of dividend, share capital, types of capital in companies, share premium, discount on debenture, loss on debenture, redemption of debenture, stock dividend, business net worth, kinds of companies, preliminary expenditures, underwriting, minimum subscription, under subscription, over subscription;		*	
		7.2.2	differentiate between share and debenture / share holders and debenture holders;		*	
		7.2.3	differentiate between public and private company;		*	
		7.2.4	illustrate the modes(conditions) of issuing securities; share and debentures;			*
7.3	General Journal Entries and Financial Statement for Company's Accounts	7.3.1	prepare set of entries regarding issuance of shares with premium;			*
		7.3.2	prepare set of entries regarding issuance of debentures including redemption;			*
		7.3.3	prepare statement of appropriation of income;			*
		7.3.4	prepare financial statements with adjustment;			*
		7.3.5	prepare and draft a company's income statement;			*
		7.3.6	prepare and draft balance sheet in all three forms; <ul style="list-style-type: none"> • T-form, • classified form • report form; 			*
		7.3.7	prepare cost of goods sold statement;			*
		7.3.8	prepare closing and reversing entry.			*

NOTES

			K	U	A
8. Reserves and Funds (Provisions, Reserves and Sinking Fund)		Candidates should be able to:			
8.1 Reserve and Fund Types and Application	8.1.1	define the term reserve;	*		
	8.1.2	list down types of reserves etc general reserve, specific reserve and capital reserve;	*		
	8.1.3	differentiate between capital reserve and revenue reserve;		*	
	8.1.4	enumerate/itemize the different reserves and funds;		*	
	8.1.5	define provisions and its application;	*		
	8.1.6	differentiate between provision and reserve;		*	
	8.1.7	define reserve funds;	*		
	8.1.8	differentiate between reserves and fund;		*	
	8.1.9	define sinking funds;	*		
	8.1.10	prepare / make set of entries for;			*
		a. when the net income is transferred to retained earning account			
		b. when stock dividend is paid			
		c. when cash dividend is paid			
		d. when any reserve account is to be established or created			
		e. when the purpose of any reserve is accomplished or fulfilled			
	8.1.11	prepare balance sheet (partial and complete).			*

NOTES

				K	U	A
9. Depreciation		Candidates should be able to:				
9.1	Concept of Depreciation	9.1.1	define the concept of depreciation with respect to IAS-16;	*	*	
		9.1.2	differentiate between depreciation and depletion, amortization and depreciation;			
9.2	Capital and Revenue Expenditures	9.2.1	distinguish between capital and revenue expenditure;		*	
		9.2.2	exemplify some capital and revenue expenditures(account heads or titles);		*	
		9.2.3	express terms and concept used in accounting treatment related to depreciation;		*	
		9.2.4	enumerate/itemize the different capital and revenue expenditures;			*
9.3	Computation and Recording of Depreciation	9.3.1	compute the cost price, depreciable cost of fixed tangible assets;			*
		9.3.2	compute purchase price;			*
		9.3.3	calculate depreciation with the help of			*
			i. straight line method			
			i. sum of years digit method			
			ii. diminishing balance method			
			iii. production unit method(unit and hour);			
		9.3.4	post the general entries for purchase and depreciation of the fixed assets;			*
		9.3.5	compute and record disposal of fixed assets by sales, by exchange and by discard as well;			*
		9.3.6	prepare set of entries from the acquisition of fixed assets to the disposal;			*
		9.3.7	prepare a partial balance sheet.			*

NOTES

			K	U	A
10. Partnership		Candidates should be able to:			
10.1 Partnership	10.1.1	define the concept of partnership;	*		
	10.1.2	express need and importance;		*	
	10.1.3	describe kinds of partnership and partnership deed;		*	
10.2 Formation	10.2.1	describe concept of formation and merger of two running businesses of sole proprietorship;		*	
	10.2.2	calculate business net worth;			*
	10.2.3	post or record set of entries;			*
	10.2.4	prepare balance sheet;			*
10.3 Distribution of Profit and Loss	10.3.1	prepare profit and loss distribution summary;			*
	10.3.2	post or record with drawal of funds;			*
	10.3.3	post or record set of entries regarding distribution;			*
	10.3.4	prepare current/fixed capital A/c and balance sheet;			*
10.4 Admission	10.4.1	express conditions (modes) under which a new partner is admitted;		*	
	10.4.2	differentiate between capital and investment;		*	
	10.4.3	compute and record general journal entries;			*
	10.4.4	prepare balance sheet after admission;			*
	10.4.5	compute the capital of new partners under various conditions: bonus, goodwill, direct purchase;			*
	10.4.6	compute revaluation;			*
	10.4.7	prepare financial position of business after valuation;			*

NOTES

			K	U	A
10.5 Retirement	10.5.1	explain the concept and condition of retirement in partnership;		*	
	10.5.2	post or record the general entries to record the retirement of a partner, <ul style="list-style-type: none"> • at par value, • at bonus, • at goodwill, • direct sale of share of retiring partner; 		*	
	10.5.3	compute and record revaluation;			*
	10.5.4	prepare a revised balance sheet;			*
	10.5.5	prepare set of entries in a case of death;			*
	10.5.6	elaborate the sacrificing ratio (the basic concept);		*	
	10.5.7	compute gaining and sacrificing ratios;			*
	10.5.8	post or record the general journal entries for gaining and sacrificing ratios;			*
10.6 Liquidation	10.6.1	define concepts and terminologies;	*		
	10.6.2	explain the condition under which a firm dissolved;		*	
	10.6.3	explain the basic concept of realization;		*	
	10.6.4	prepare realization A/c and liquidation;			*
	10.6.5	record the general entries for liquidation of partnership.			*

NOTES

			K	U	A
11. Accounting for Non-Profit Organization (N.P.O)	Candidates should be able to:				
11.1 Concept of Non-Profit Organization	11.1.1	define concept of non-profit organization (N.P.O);	*		
	11.1.2	list down forms of N.P.O;	*		
	11.1.3	express terms and concepts used in N.P.O and final A/c prepared in N.P.O and define receipt and payment A/c;		*	
	11.1.4	make a list of sources of funds/income in N.P.O;	*		
	11.1.5	describe concept of accumulated fund;		*	
	11.1.6	treat special procedure of subscription;			*
	11.1.7	solve adjustment of income and expenditure;			*
11.2 Income and Expenditure A/c	11.2.1	explain income and expenditure A/c;	*		
	11.2.2	differentiate between receipts and payment; and income and expenditure;		*	
	11.2.3	prepare income and expenditure A/c;			*
	11.2.4	prepare a balance sheet.			*
12. Cash-flow Statement	Candidates should be able to:				
12.1 Cash-flow Statement (In-direct approach)	12.1.1	define a cash flow statement (with reference to in-direct method only);	*		
	12.1.2	list the main elements of a cash flow statement;	*		
	12.1.3	explain basic terminologies and accounts treatment of cash flow statement: <ul style="list-style-type: none"> gain and loss on disposal of fixed assets. issuance of shares and debentures. concept of net profit through retained earning 		*	
	12.1.4	explain the procedure of preparing a cash flow statement;		*	
	12.1.5	illustrate the procedure for cash flow statement (operating activities, inventory activities and financing activities);			*
12.2 Uses and objectives of Cash Flow Statement	12.2.1	discuss objectives of a cash-flow statement;		*	
	12.2.2	explain uses of a cash-flow statement		*	

NOTES

4. Scheme of Assessment

Class XI

Table 1: Number of Student Learning Outcomes by Cognitive level

Topic No	Topic	No. of Sub Topic	SLOs			Total
			K	U	A	
1.	Introduction to Accounting	4	6	17	6	29
2.	Books of Original Entry	4	5	9	11	25
3.	Banking Transactions	4	1	6	1	8
4.	Rectification of Error, Adjustment, Financial Statement, Reversing, Opening and Closing Entries	9	11	13	12	36
5.	Valuation of stock (inventory valuation)	2	0	6	3	9
	Total	24	23	51	33	107
	Percentage		21	48	31	100

Table 2: Allocation of Marks for the Multiple Choice Questions (MCQs), Constructed Response Questions (CRQs) and Extended Response Questions (ERQs)

Topic No	Topic	No. of Sub Topic	Marks			
			Multiple Choice Questions	Constructed Response Questions	Extended Response Questions	Total
1.	Introduction to Accounting	4	8	10	0	18
2.	Books of Original Entry	4	7	10	10	27
3.	Banking Transactions	4	3	5	0	8
4.	Rectification of Error, Adjustment, Financial Statement, Reversing, Opening and Closing Entries	9	9	15	10	34
5.	Valuation of stock (inventory valuation)	2	3	10	0	13
	Total	24	30	50	20	100

Table 3: Paper Specifications

Topic No.	Topic	Marks Distribution			Total Marks
1.	Introduction to Accounting.	MCQs 8 @ 1 Mark CRQs 2 @ 5 Marks each			18
2.	Books of Original Entry	MCQs 7 @ 1 Mark CRQs 2 @ 5 Marks each *ERQ 1 @ 10 Marks (Choose any ONE from TWO)			27
3.	Banking Transactions	MCQs 3 @ 1 Mark CRQ 1 @ 5 Marks			8
4.	Rectification of Error, Adjustment, Financial Statement, Reversing, Opening and Closing Entries	MCQs 9 @ 1 Mark CRQs 3 @ 5 Marks each *ERQ 1 @ 10 Marks (Choose any ONE from TWO)			34
5.	Valuation of stock (inventory valuation)	MCQs 3 @ 1 Mark CRQs 2 @ 5 Marks each			13
	Total	MCQs 30	CRQs 50	ERQs 20	100

- * Extended response questions (ERQs) will require answers in more descriptive form. The answers will be in a paragraph rather than a word or a single sentence.
- * There will be TWO questions and the candidates will be required to attempt any ONE by making a choice out of the TWO.

Class XII

Table 3: Number of Student Learning Outcomes by Cognitive level

Topic No	Topic	No. of Sub Topic	SLOs			Total
			K	U	A	
6.	Single Entry/ Incomplete Records	1	1	4	7	12
7.	Company Accounts	3	0	5	9	14
8.	Reserves and Funds	1	5	4	2	11
9.	Depreciation	3	1	4	8	13
10.	Partnership	6	2	10	19	31
11.	Accounting for Non-Profit Organization (N.P.O)	2	4	3	4	11
12.	Cash-flow Statement	2	2	4	1	7
	Total	18	15	34	50	99
	Percentage		15	34	51	100

Table 4: Allocation of Marks for the Multiple Choice Questions (MCQs), Constructed Response Questions (CRQs) and Extended Response Questions (ERQs)

Topic No	Topic	No. of Sub Topic	Marks			
			Multiple Choice Questions	Constructed Response Questions	Extended Response Questions	Total
6.	Single Entry/ Incomplete Records	1	4	5	10	19
7.	Company Accounts	3	4	8	0	12
8.	Reserves and Funds	1	4	6	0	10
9.	Depreciation	3	4	6	0	10
10.	Partnership	2	7	15	10	32
11.	Accounting for Non-Profit Organization (N.P.O)	6	4	5	0	9
12.	Cash -flow Statement	2	3	5	0	8
	Total	18	30	50	20	100

Table 6: Paper Specifications

Topic No	Topic	Marks Distribution			Total Marks
6.	Single Entry	MCQs 4 @ 1 Mark CRQ 1 @ 5 Marks *ERQ 1 @ 10 Marks (Choose any ONE from TWO)			19
7.	Company Accounts	MCQs 4 @ 1 Mark CRQs 2 @ 4 Marks each			12
8.	Reserves and Funds	MCQs 4 @ 1 Mark CRQs 2 @ 3 Marks each			10
9.	Depreciation	MCQs 4 @ 1 Mark CRQ 1 @ 6 Marks			10
10.	Partnership	MCQs 7 @ 1 Mark CRQs 3 @ 5 Marks each *ERQ 1 @ 10 Marks (Choose any ONE from TWO)			32
11.	Accounting for Non-profit Organization (N.P.O)	MCQs 4 @ 1 Mark CRQ 1 @ 5 Marks			9
12.	Cash flow statement	MCQs 3 @ 1 Mark CRQ 1 @ 5 Marks			8
	Total	MCQs 30	CRQs 50	ERQs 20	100

* Extended response questions (ERQs) will require answers in more descriptive form. The answers will be in a paragraph rather than a word or a single sentence.

* There will be TWO questions and the candidates will be required to attempt any ONE by making a choice out of the TWO.

- 4.1 Tables 1 and 4 summarize the number and nature of SLOs in each topic in classes XI and XII. This will serve as a guide in the construction of the examination paper. It also indicates that more emphasis has been given to Understanding (44% and 29%), Application and higher order skills (30% and 54%) to discourage rote memorization. Tables 1 and 4 however do not translate directly into marks.
- 4.2 There will be two examinations, one at the end of Class XI and one at the end of Class XII.
- 4.3 In each class, the theory paper will be in two parts: paper I and paper II. Both papers will be administrated within 3 hours.
- 4.4 Paper I theory will consist of 30 compulsory, multiple choice items. These questions will involve four response options.
- 4.5 Paper II theory will carry 70 marks and consist of a number of compulsory, structured questions and a number of extended response questions. Each extended response question will be presented in an either/or form.

- 4.6 All constructed response questions will be in a booklet which will also serve as an answer script.

5. Teaching–Learning Approaches and Classroom Activities

- 5.1 As AKU-EB syllabuses focus on Understanding and higher order thinking skills, teachers need to encourage activity and problem-based classroom practices.

- 5.2 The following strategies are recommended:

- 5.2.1 Before starting any topic, teachers should give the relevant information from that topic to build up and recall their previous knowledge if any.
- 5.2.2 Lecture should be well organised and completed within limited time period with current and practical examples.
- 5.2.3 To understand the cognitive level of ongoing topics, teacher(s) should provide hard copies of the syllabus to the students.
- 5.2.4 During lecture, teacher(s) should ask question randomly from the students to assess whether they understand or not.
- 5.2.5 If a teacher feels that a student does not understand, the student should be called to the board to clarify the concept. This will facilitate the student to comprehend more accurately.
- 5.2.6 Encourage students to present selected and applied topics of the syllabus
- 5.2.7 Arrange educational trips to different organisations and institutes, i.e. banks and financial institutions.
- 5.2.8 Assign tasks to the students to search relevant material from other sources, i.e. library, internet and news papers etc.
- 5.2.9 Organise group discussions among students to share their views about current topics.
- 5.2.10 Plan to organise meeting of students with different professionals and intellectuals. This will broaden their horizons and boost their confidence levels.

6. Recommended Texts and Reference Materials

Recommended Books

1. Punjab Textbook Board. (2005-06). *Part I and Part II for Intermediate: Financial Accounting*. Lahore: Punjab Textbook Board
2. M. A. Ghani. (2007-08). *Part I and Part II for Intermediate: Principles of Accounting*. Lahore: Pak Imperial Book.
3. Syed Ifthikhar Ahmed and Sardar M. Shafique Khan. (2005-06). *Part I and Part II for Intermediate: Principles of Basic of Financial Accounting*. Karachi: Petiwala Publications.
4. Naveed Nawab and Syed Majid Ali (2006). *Accounting*. Karachi: Iqra publishers Urdu bazaar, Karachi.
5. Frank Wood. (2007-08) Ninth Edition. *Part I Business Accounting 1 and 2*. Karachi: LPE Publishers Pearson Education (Singapore) Pte. Ltd.

Reference Books

1. Ian Harrison. (2007-2008). *Introducing Accounting for AS 1 and 2*. London Hodder and Stoughton.
2. Harold Randol. (2007). *Accounting*. UK: Cambridge University Press.
3. Jawahar lal and seema srivastava (2003). *Financial Accounting principles and practices*. India: S.Chand & Company 7361,ramnagar,New delhi.

Reference Materials

1. Newspaper and magazine articles.
2. Booklets from banks, insurance companies, and other commercial institutions.
3. Business documents from commercial organizations such as retailers, wholesalers, banks, insurance companies.
4. Commercial information published by government and other public bodies such as the Department for Business Enterprise and Regulators Reform and the Offices of Trading.

Websites

The internet provides a vast amount of information from a wide range of sources including businesses, trade associations and government. Search engines such as Google (www.google.com), Yahoo (www.yahoo.com), and Ask Jeeves (www.ask.com) provide good search facilities.

www.wikipedia.com

www.elsevier.com

www.bis.org

www.finance.gov.pk

<http://www.businessbookmall.com/Free%20Business%20Books.htm#Accounting>

www.sbp.org.pk

<http://www.simplestudies.com/>

www.accountingcoach.com/

[http://www.wannalearn.com/Business and Careers/Accounting/](http://www.wannalearn.com/Business_and_Careers/Accounting/)

<http://www.freebooksclub.net/accounting>

www.cpecredit.org/

www.smartpros.com/accountingstudents.xml

<http://www.pdffoo.com/pdf-309/accounting.html>

<http://www.reallifeaccounting.com/dictionary.asp>

<http://www.ventureline.com>

<http://www.accountingcoach.com/terms/accounting-dictionary.html>

[http://www.alphadictionary.com/directory/Specialty Dictionaries/Accounting/](http://www.alphadictionary.com/directory/Specialty_Dictionaries/Accounting/)

<http://www.accountancy.com.pk/accounting-dictionary.asp>

7. Definition of Cognitive Levels and Command Words in the Student Learning Outcomes in Examination Papers

7.1. Definitions of Cognitive Levels (Knowledge, Understanding and Application)

Knowledge:

This requires knowing and remembering facts and figures, vocabulary and contexts, and the ability to recall key ideas, concepts, trends, sequences, categories, etc. It can be taught and evaluated through questions based on: who, when, where, what, list, define, describe, identify, label, tabulate, quote, name, state, etc.

Understanding:

This requires understanding information, grasping meaning, interpreting facts, comparing, contrasting, grouping, inferring causes/reasons, seeing patterns, organizing parts, making links, summarizing, solving, identifying motives, finding evidence, etc. It can be taught and evaluated through questions based on: why, how, show, demonstrate, paraphrase, interpret, summarise, explain, prove, identify the main idea/theme, predict, compare, differentiate, discuss, chart the course/direction, report, solve, etc.

Application:

This requires using information or concepts in new situations, solving problems, organizing information and ideas, using old ideas to create new ones, generalizing from given facts, analyzing relationships, relating knowledge from several areas, drawing conclusions, evaluating worth, etc. It can be taught and evaluated through questions based on: distinguish, analyse, show relationship, propose an alternative, prioritize, give reasons for, categorize, illustrate, corroborate, compare and contrast, create, design, formulate, integrate, re-arrange, reconstruct/recreate, re-organize, predict consequences etc.

7.2 Definition of Command Words:

Knowledge

Define (the term or terms):	Only a formal statement or equivalent paraphrase is required. No examples need to be given. Specify meaning e.g. define the term: capital reserve.
List:	Name item-by-item, usually in one or two words, precise information such as dates, characteristics, places, names.
Write:	Implies making a list of desired entities or data.
Identify	Name an item e.g. identify two users of published accounts.
State	Name an item or amount e.g. State three benefits of preparing control accounts.

Understanding

Compare:	List the main characteristics of two entities clearly identifying similarities (and differences). Identify similarities and differences e.g. Compare the ratios for two business
Describe:	Requires Candidates to state in words (using diagrams where appropriate) the main points of the topic. It is often used with reference either to particular phenomena or to particular experiments. In the former instance, the term usually implies that the answer should include reference to (visual) observations associated with the phenomena.
Differentiate:	Identify those characteristics which always or some times distinguish two categories.
Draw:	Implies a simple free hand sketch or diagram. Care should be taken with proportions and the clear labelling of parts.

Explain:	May imply reasoning or some reference to theory, depending on the context. Set out purpose or reasons e.g. explain how the concept of prudence is applied to the valuation of stock
Make a relationship:	Put different items together to develop a set of related data.
Point out:	Pick out and recognise specific information from a given content and/or situation.
Summarise:	Write a shorter version of a given text capturing the main points and eliminating detail. The writing must be grammatical and the referent of each statement must be clear.
Comment	Present an informed opinion e.g. Comment on the ratios calculated
Discuss	Present advantages and disadvantages or strengths and weakness and give a conclusion. e.g. discuss the advantages and disadvantages of the FIFO and AVCO methods of stock valuation.
Outline	Set out the main characteristics e.g. outline how accounting standards are use din the preparation of final accounts.

Application

Analyse:	Use information to relate different features of the components of specified material so as to draw conclusions about common characteristics. Break information into component parts and identify characteristics. e.g. analyse the cash flow statement.
Clarify:	Implies further explanation of any given information that elaborates the key components.
Classify:	State a basis for categorization of a set of related entities and assign examples to categories.
Advise:	Suggest solutions, with justification, to problems e.g. advise which machine should be purchased.
Assess:	Make an informed judgement e.g. assess the performance of X Ltd.

Evaluate:	Make a judgement based on evidence e.g. evaluate the two methods of finance being considered by the directors.
Calculate:	Show workings to arrive at a numerical answer e.g. calculate the return on capital employed.
Prepare:	Construct an account e.g. prepare a profit and loss account.
Correct:	Make entries to correct errors e.g. correct the sales ledger control account.
Enter/ Make entries/ Post Complete:	Record transaction in ledger accounts e.g. Post the discounts to the general ledger accounts.
Balance:	Finalise the ledger account or day book e.g. balance the cash book at the end of the month
Prove:	Propose a base to support the outcome.
Retrieve	To find the unknown or missing figures from the given information and data

HSSC Scheme of Studies³

AKU-EB as a national board offers SSC and HSSC qualifications for both English and Urdu medium schools. The revised HSSC Scheme of Studies issued by the Curriculum Wing was implemented from September 2007. The marks allocated to subjects in the revised National Scheme of Studies have been followed.

HSSC I-II (Classes XI-XII) subjects on offer for examination

HSSC Part-I (Class XI) Science Group (Pre-Medical)

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-I	100	-	100	English
Urdu Compulsory-I OR Pakistan Culture-I ^a	100	-	100	Urdu English
Physics-I	85	15	100	English
Chemistry-I	85	15	100	English
Biology-I	85	15	100	English
Total:	455	45	500	

HSSC Part-II (Class XII) Science Group (Pre-Medical)

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-II	100	-	100	English
Urdu Compulsory-II OR Pakistan Culture-II ^a	100	-	100	Urdu English
Islamiyat OR Ethics ^b	50	-	50	English / Urdu
Pakistan Studies	50	-	50	English / Urdu
Physics-II	85	15	100	English
Chemistry-II	85	15	100	English
Biology-II	85	15	100	English
Total:	555	45	600	

- Foreign students may opt for Pakistan Culture in lieu of Urdu Compulsory, subject to the Board's approval.
- For non-Muslim candidates in lieu of Islamiyat.

Note: Pakistan Studies, Islamiyat / Ethics will be taught in Classes XI and XII, but the examination will be conducted at the end of Class XII.

³ Government of Pakistan September 2007. *Scheme of Studies for SSC and HSSC (Classes IX-XII)*. Islamabad: Ministry of Education, Curriculum Wing.

HSSC Part-I (Class XI) Science Group (Pre-Engineering)

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-I	100	-	100	English
Urdu Compulsory-I OR Pakistan Culture-I ^a	100	-	100	Urdu English
Physics-I	85	15	100	English
Chemistry-I	85	15	100	English
Mathematics-I	100	-	100	English
Total:	470	30	500	

HSSC Part-II (Class XII) Science Group (Pre-Engineering)

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-II	100	-	100	English
Urdu Compulsory-II OR Pakistan Culture-II ^a	100	-	100	Urdu English
Islamiyat OR Ethics ^b	50	-	50	English / Urdu
Pakistan Studies	50	-	50	English / Urdu
Physics-II	85	15	100	English
Chemistry-II	85	15	100	English
Mathematics –II	100	-	100	English
Total:	570	30	600	

- a. Foreign students may opt for Pakistan Culture in lieu of Urdu Compulsory, subject to the Board's approval.
- b. For non-Muslim candidates in lieu of Islamiyat.

Note: Pakistan Studies, Islamiyat / Ethics will be taught in Classes XI and XII, but the examination will be conducted at the end of Class XII.

HSSC Part-I (Class XI) Science Group (Science General)

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-I	100	-	100	English
Urdu Compulsory-I	100	-	100	Urdu
Pakistan Culture-I ^a				English
Any one subject combinations of the following:				
Physics-I	85	15	300	English
Mathematics-I	100	-		English
*Statistics-I	85	15		English
Economics-I	100	-	300	English / Urdu
Mathematics-I	100	-		English
*Statistics-I	85	15		English
Economics-I	100	-	300	English / Urdu
Mathematics-I	100	-		English
Computer Science-I	75	25		English
Physics-I	85	15	300	English
Mathematics-I	100	-		English
Computer Science-I	75	25		English
Mathematics-I	100	-	300	English
*Statistics-I	85	15		English
Computer Science-I	75	25		English
Total:			500	

HSSC Part-II (Class XII) Science Group (Science General)

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-II	100	-	100	English
Urdu Compulsory-II OR Pakistan Culture-II ^a	100	-	100	Urdu English
Islamiyat OR Ethics ^b	50	-	50	English / Urdu
Pakistan Studies	50	-	50	English / Urdu
Any one subject combinations of the following:				
Physics-II	85	15	300	English
Mathematics-II	100	-		English
*Statistics-II	85	15		English
Economics-II	100	-	300	English / Urdu
Mathematics-II	100	-		English
*Statistics-II	85	15		English
Economics-II	100	-	300	English / Urdu
Mathematics-II	100	-		English
Computer Science-II	75	25		English
Physics-II	85	15	300	English
Mathematics-II	100	-		English
Computer Science-II	75	25		English
Mathematics-II	100	-	300	English
*Statistics-II	85	15		English
Computer Science-II	75	25		English
Total:			600	

a. Foreign students may opt for Pakistan Culture in lieu of Urdu Compulsory, subject to the Board's approval.

b. For non-Muslim candidates in lieu of Islamiyat.

Note: Pakistan Studies, Islamiyat / Ethics will be taught in Classes XI and XII, but the examination will be conducted at the end of Class XII.

***These subject is offered ONLY in the May examination.**

HSSC Part-I (Class XI) Commerce Group

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-I	100	-	100	English
Urdu Compulsory-I OR Pakistan Culture-I ^a	100	-	100	Urdu English
Principles of Accounting-I	100	-	100	English
Principles of Economics	75	-	75	English
Principles of Commerce	75	-	75	English
Business Mathematics	50	-	50	English
Total:	500	-	500	

HSSC Part-II (Class XII) Commerce Group

Subjects	Marks			Medium
	Theory	Practical	Total	
English Compulsory-II	100	-	100	English
Urdu Compulsory-II OR Pakistan Culture-II ^a	100	-	100	Urdu English
Islamiyat OR Ethics ^b	50	-	50	English / Urdu
Pakistan Studies	50	-	50	English / Urdu
Principles of Accounting-II	100	-	100	English
Commercial Geography	75	-	75	English
*Computer Studies OR Banking	60 OR 75	15 -	75	English
Business Statistics	50	-	50	English
Total:	600		600	

- Foreign students may opt for Pakistan Culture in lieu of Urdu Compulsory, subject to the Board's approval.
- For non-Muslim candidates in lieu of Islamiyat.

Note: Pakistan Studies, Islamiyat / Ethics will be taught in Classes XI and XII, but the examination will be conducted at the end of Class XII.

***This subjects are offered ONLY in the May examination.**

HSSC Part-I (Class XI) Humanities Group

Subjects	Marks	Medium
English Compulsory-I	100	English
Urdu Compulsory-I OR Pakistan Culture-I ^a	100	Urdu English
Any three of the following Elective Subjects	300 (100 each)	English / Urdu English English / Urdu English / Urdu English / Urdu English / Urdu English English English / Urdu English English / Urdu Urdu English
1. Civics-I		
2. Computer Science-I (75+25 practical)		
3. Economics-I		
4. *Education-I		
5. *Geography-I (85+15 practical)		
6. *Islamic Studies-I		
7. *Islamic History-I		
8. Literature in English-I		
9. Mathematics-I		
10. *Psychology-I (85+15 practical)		
11. *Statistics-I (85+15 practical)		
12. *Sociology-I		
13. Urdu Literature-I		
14. *Fine Arts-I		
Total:	500	

HSSC Part-II (Class XII) Humanities Group

Subjects	Marks	Medium
English Compulsory-II	100	English
Urdu Compulsory-II OR Pakistan Culture-II ^a	100	Urdu English
Islamiyat OR Ethics ^b	50	English / Urdu
Pakistan Studies	50	English / Urdu
Any three of the following Elective Subjects	300 (100 each)	English / Urdu English English / Urdu English / Urdu English / Urdu English / Urdu English English English / Urdu English English / Urdu Urdu English
1. Civics-II		
2. Computer Science-II (75+25 practical)		
3. Economics-II		
4. *Education-II		
5. *Geography-II (85+15 practical)		
6. *Islamic Studies-II		
7. *Islamic History-II		
8. Literature in English-II		
9. Mathematics-II		
10. *Psychology-II (85+15 practical)		
11. *Statistics-II (85+15 practical)		
12. *Sociology-II		
13. Urdu Literature-II		
14. *Fine Arts-II		
Total:	600	

- a. Foreign students may opt for Pakistan Culture in lieu of Urdu Compulsory, subject to the Board's approval.
- b. For non-Muslim candidates in lieu of Islamiyat.

Note: Pakistan Studies, Islamiyat / Ethics will be taught in Classes XI and XII, but the examination will be conducted at the end of Class XII.

***These subjects are offered ONLY in the May examination.**