



ZIAUDDIN UNIVERSITY
EXAMINATION BOARD

Higher Secondary School Certificate (HSSC)

Examination syllabus

Accounting II XII

**Based on Provincial revised curriculum
(Sindh)**

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PREFACE

The Ziauddin University Examination Board (ZUEB) was established under **Sindh ACT XLI 2018**, with the primary objective of enhancing the quality of education in Sindh. ZUEB is responsible for administering examinations for the **Secondary School Certificate (SSC)** and **Higher Secondary School Certificate (HSSC)** in alignment with the most recent revisions to the **National Curriculum**, as outlined by the **Directorate of Curriculum Assessment and Research (DCAR), Sindh**. Through its ordinance, ZUEB is mandated to provide examination services for both English, Urdu, and Sindhi medium candidates from private schools across Sindh. This examination syllabus reflects ZUEB's dedication to achieving the educational goals set by the provincial authorities.

In collaboration with subject professors, ZUEB has developed a comprehensive syllabus for each subject. It is important to distinguish between the syllabus and the curriculum. The syllabus serves as a guide for both teachers and students, outlining the key areas of focus within the subject. It provides students with a clear understanding of what is expected of them in their studies and helps them prepare effectively for their exams.

This examination syllabus incorporates all cognitive outcomes derived from the **Provincial Curriculum Statement**, ensuring that assessments are both valid and reliable. While the focus is primarily on the cognitive domain, significant emphasis is placed on the application of knowledge and understanding.

The syllabus is made available to all stakeholders via the ZUEB website to assist affiliated schools in planning their teaching. It is crucial to note that the syllabus, rather than the prescribed textbook, forms the foundation of ZUEB examinations. Additionally, this syllabus supports the development of learning materials for both students and teachers. ZUEB remains committed to supporting students undertaking the SSC and HSSC courses by facilitating their learning outcomes through this detailed syllabus document.

To further assist in the learning process, ZUEB provides a dedicated **e-resource tab** on its website, offering both text-based and video content on various subjects. These 15-20 minute instructional videos, created around key subject concepts, allow students to learn at their own pace and convenience. The videos can be used as a reinforcement tool to revisit lessons already taught or as pre-lesson material. This initiative is an ongoing effort, and new videos will continue to be uploaded.

We encourage all students and educators to make the most of these resources for a more enriched and flexible learning experience.

Sincerely,

Shahbaz Nasim
Head – Measurement & Testing
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29.01.2025

Rationale For The Reviewed Provincial Curriculum

The process of revising the National Curriculum 2006 began in August 2004, when the newly elected government of Pakistan initiated education reforms across the country. These reforms included the introduction of a new National Education Policy, a National Education Census, and a revision of curricula (Ministry of Education, 2009).

In practice, the overhaul of the secondary school curriculum began in 2006, leading to a review of the scheme of studies for classes I to XII and the revision of curricula for 25 compulsory subjects.

The 18th Amendment to the Constitution of Pakistan, enacted in 2010, significantly altered the federal-provincial relationship by abolishing the "concurrent legislative list." This amendment granted provinces greater legislative and financial autonomy in sectors such as education and health. The most notable implication of the 18th Amendment for education was the transfer of responsibility for curriculum development, syllabus planning, policy formation, and educational standards to the provinces, marking a significant step forward for education.

In Sindh, the School Education Department tasked a Curriculum Review Team with revising the National Curriculum 2006 for all subjects. The goal was to create a curriculum better suited to the needs of students and teachers while aligning with the principles of the 18th Amendment. Subject-specific curriculum review committees were established to critically examine and align the curriculum's content, both contextually and textually, ensuring coherence across various subjects. The Bureau of Curriculum (BoC) played a crucial role in organizing workshops and meetings in Hyderabad to facilitate the completion of this task. The support of numerous educationists, researchers, and teachers was invaluable in successfully revising the curriculum.

The revised National Curriculum, along with the original version, is available on the DCAR website at http://dcar.gos.pk/BoC_Other_Pages/curriculum_dev.html for easy access.

The Ziauddin University Examination Board (ZUEB) SSC and HSSC syllabi are developed in accordance with the Sindh Revised Curriculum. To date, textbooks for various subjects have been developed based on the revised curriculum.

Aims of the syllabus of Principles of Accounting II:

The Aims of teaching Principles of Accounting to students at Higher Secondary School Level are to:

- Introduce them to the expertise of recording, classifying and summarizing business transactions and activities.
- Help them prepare various financial statements.
- Providing them with the required accounting knowledge to interpret financial results, therefore, educating them on financial decision making and its impact on business.
- Creating interest in accounting, and fostering the development of a solid foundation for future specialized study and career path in the field of Accounting, Financial Accounting, Auditing, Finance and related fields.

ZIAUDDIN UNIVERSITY EXAMINATION BOARD
STUDENT LEARNING OUTCOMES (SLO) CATEGORIZATION
XII- ACCOUNTING
Detailed Syllabus

Topics	Sub-Topics	Student Learning Outcomes	Cognitive Levels		
			K	U	A
Single Entry System	Determination of Profit or Loss. Preparation of Statement of Affairs.	Define Accounting Systems Describe the three systems of accounting. Define Single Entry system. Describe the characteristics of Single entry system. Explain the merits & demerits of Single entry system. Explain the differences b/w single and double entry systems. Describe the statement of affairs method for determining profit from incomplete records. Prepare Profit & loss statement and statement of affairs according to statement of affairs method. Explain the differences b/w balance sheet and statement of affairs.	* *	* * * * *	*
Partnership	Formation. Admission. Distribution of Profit or Loss. Retirement. Dissolution.	Define Partnership. Explain the characteristics of a partnership. Explain formation of a partnership. Prepare journal entries in the book of the firm to record the formation of partnership. Prepare balance sheet of the firm. Explain the concept of revaluation of assets Prepare entries for the revaluation of assets. Prepare financial position of the firm after revaluation. Record admission of new partner under the method of direct purchase of interest from existing partner. Record admission of new partner under the method of bringing in assets, goodwill, or bonus. Prepare balance sheet after admission of new partner. Prepare income distribution summary.	* 	* * * 	*

		<p>Record in general journal the distribution of income. Explain the distribution of income using fluctuating capital and fixed capital method. Prepare journal entries, income distribution summary, statement of division of net income for various cases. Prepare partner's current account. Prepare partner's capital account. Prepare equity section of balance sheet of partnership.</p> <p>Describe the possible ways of retirement of a partner. i.e., Sale, Transfer, withdrawal of Interest etc. Prepare revaluation account before retirement of a partner. Prepare journal entries to show retirement. Prepare balance sheet after retirement of partner under various conditions.</p> <p>Explain the causes of dissolution of partnership. Discuss the liquidation process of partnership. Explain the concept of realization. Prepare journal entries and partners' capital account and realization account. Prepare liquidation summary.</p>			<p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p>
Accounting for Company	<p>Issuance of shares.</p> <p>Issuance of Debentures.</p> <p>Disposal of net income.</p> <p>Financial Statement.</p>	<p>Define Company. Distinguish b/w Public and private company Define shares issued at par, premium, discount, and consideration other than cash. Define debenture. Define Debentures issued at par, premium, and discount. Define profit and loss appropriation account. Explain kinds of capital of a company Define shares. Explain the kind of share capital. Explain how shares are allotted. Prepare Journal entries for issuance of shares against cash at par, Issued at Premium, Issued at Discount.</p>	<p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p>	<p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p>	<p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p>

		<p>Prepare Journal entries for issuance of shares in consideration of other than cash. Prepare a Balance Sheet of the Company.</p> <p>Define debentures Differentiate between shares and debentures. Distinguish between shareholders and debenture holders Prepare journal entries for issuance of debentures against cash, Prepare journal entries for issuance of debentures for consideration other than cash. Prepare journal entries for debentures issued and redeemed at par, issued at discount and redeemed at par, issued at premium and redeemed at par, issued at par and redeemed at premium, issued at discount and redeemed at premium.</p> <p>Define Reserves Explain types of reserves Define funds Differentiate between reserves and funds. Define retained earnings. Prepare journal entries to transfer the net income to retained earnings account. Setup retained earning account. Prepare statement of retained earnings.</p> <p>Prepare adjusting entries. Prepare Income statement. Prepare Statement of Retained Earnings. Prepare Balance Sheet.</p>	*	*	*
Depreciation	<p>Definition</p> <p>Cost determination.</p> <p>Capital and Revenue Expenditures</p> <p>Methods of computing depreciation.</p>	<p>Define Depreciation, service life of plant asset, salvage value, book value. Differentiate between Revenue and Capital expenditure. Differentiate between amortization, depletion and depreciation. Explain the various methods of depreciation. Calculate cost of fixed assets Calculate depreciable cost. Calculate depreciation expense under Straight line method, Diminishing balance method, Working hours method, Units of production method.</p>	*	*	*

		<p>Prepare journal entries to record purchase depreciation, disposal of fixed assets.</p> <p>Prepare ledger accounts of depreciation expense and allowance for depreciation</p> <p>Prepare adjusting and closing entries under each method of depreciation.</p> <p>Prepare partial balance sheet under each method.</p>			<p>*</p> <p>*</p> <p>*</p> <p>*</p>
Non-Profit Concern	<p>Receipt and Payments Account</p> <p>Statement of Income & Expenditure Account</p> <p>Balance Sheet of Non-profit organizations</p>	<p>Define non-trading organizations</p> <p>Describe the sources of funds of a non-trading organization</p> <p>List the accounts used by non-trading organizations</p> <p>Differentiate between receipt and payment account, and income and expenditure account.</p> <p>Prepare adjusting entries of non-profit organization.</p> <p>Prepare Income and expenditure account of non-profit organization.</p> <p>Prepare balance sheet of non-profit organization.</p>	<p>*</p> <p>*</p>	<p>*</p> <p>*</p>	<p>*</p> <p>*</p> <p>*</p>

Table of Specification (TOS)

Table 1: Number of Student Learning outcomes (SLOs) and their cognitive distribution

Topic No.	Topic	Student Learning Outcomes			Total
		K	U	A	
1	Single Entry System	2	6	1	9
2	Partnership	1	8	18	27
3	Accounting for Company	10	8	19	37
4	Depreciation	1	3	10	14
5	Non-Profit concern	2	2	3	7
	Total	16	27	51	94
	Percentage (%)	17%	29%	54%	100%

Note:

1. Table 1 identifies the Student Learning objectives and their cognitive distribution (Knowledge, Understanding, Application).
2. The table illustrates that the share of knowledge is 17% with 16 SLOs, Understanding is 29% with 27 SLOs and Application is 54% with 51 SLOs
3. Higher emphasis has been given to application of learnt concepts. Students having good understanding of the concepts can apply them in a concrete manner to solve accounting problems.
4. Please note that Table 1 does not translate to marks distribution in the exam paper and weightage of each topic is calculated separately in Table 3

Table 2: No. of SLOs and their % Share per Topic

Topic No	Topic	Total SLOs	% Share of SLOs
1	Single Entry System	9	10%
2	Partnership	27	29%
3	Accounting for Company	37	39%
4	Depreciation	14	15%
5	Non-Profit concern	7	7%
	Total	94	100%

Note:

1. Table 2: Shows the % share of SLOs per Topic.
2. The Topic of Accounting for company has the highest % share of SLOs at 39%, followed by Partnership with 29%. Non-profit concern has the lowest % share of SLOs at 7%.
3. Please note that Table 2 does not translate to marks distribution in the exam paper and weightage of each topic is calculated separately in Table 3

**Table 3: Exam Paper Specification, Topic Difficulty, Types of Questions,
No. of Questions per Topic, Marks Allocation per Section**

Topics	Difficulty Level	Section A MCQs @ 1 mark each	Section B CRQ/SAQs @ 10 marks each	Section C ERQ/DAQs @ 20 marks each
Single Entry System	Moderate	2	2	1
Non-Profit concern	Moderate	3		
Depreciation	Moderate	3		
Partnership	Moderate Difficult	6	2	1
Accounting for Company	Moderate Difficult	6	2	1
Total question to be given		20	6	3
Total question to be attempted		20	4	2
Maximum marks obtainable		20	40	40

Note:

1. Table 3 displays Paper specification, Topic difficulty level, 3 types of Questions used in the paper, and their marks distribution.
2. The Exam Paper consists of 3 Sections:
 - a. Section A = Multiple Choice Questions (MCQs)
 - b. Section B = Short Answer Questions / Constructive Response Questions (CRQs)
 - c. Section C = Detailed Answer Questions / Extended Response Questions (ERQs); require more detailed answers necessitating a broader understanding of concepts, and complex calculations compared to CRQ

ZIAUDDIN UNIVERSITY EXAMINATION BOARD
GRADE XII – ACCOUNTING
SCHEME OF ASSESSMENT

Maximum Marks: 100

Section ‘A’: Multiple Choice Questions (20%) 20 Marks **(1x20=20)**
Multiple Choice Question will cover the complete Syllabus

- Each MCQ carries 1 mark
- Given MCQs will be = 20 MCQs
- All MCQs to be answered

Section ‘B’: Short Answer Questions (40%) 40 Marks **(4x10=40)**

- Short Answer Question must be given from the prescribed Syllabus all content is to be followed.
- Six (6) Short Answer Questions may be given. Each Question having (10 Marks). In this Section Student shall attempt (4 Questions).

Section ‘C’ (Detailed Answer Questions) (40%) 40 Marks **(2x20=40)**

- Three (03) Detailed Answer Questions may be given in this section and (2 Questions) are to be answered and each Question having (20 Marks).

DEFINITIONS OF COGNITIVE LEVELS

Remember

Remembering is the act of retrieving knowledge and can be used to produce things like definitions or lists. The student must be able to recall or recognise information and concepts. The teacher must present information about a subject to the student, ask questions that require the student to recall that information and provide written or verbal assessment that can be answered by remembering the information learnt.

Question Stems

- Can you name all the ...?
- Describe what happens when ...?
- How is (are) ...?
- How would you define ...?
- How would you identify ...?
- How would you outline ...?
- How would you recognise...?
- List the ... in order.
- What do you remember about ...?
- What does it mean?
- What happened after?
- What is (are) ...?
- What is the best one?
- What would you choose ...?
- When did ...?
- Where is (are) ...?
- Which one ...?
- Who spoke to ...?
- Who was ...?
- Why did ...?

Understand

The next level in the taxonomic structure is Understanding, which is defined as the construction of meaning and relationships. Here the student must understand the main idea of material heard, viewed, or read and interpret or summarise the ideas in their own words. The teacher must ask questions that the student can answer in their own words by identifying the main idea.

Question Stems

- Can you clarify...?
- Can you illustrate ...?
- Condense this paragraph.
- Contrast ...
- Does everyone think in the way that ... does?
- Elaborate on ...
- Explain why ...
- Give an example
- How can you describe...?
- How would you clarify the meaning...?
- How would you compare ...?
- How would you differentiate between ...?
- How would you describe...?
- How would you generalise...?
- How would you identify ...?
- Is it valid that ...?
- Is this the same as ...?
- Outline ...
- Select the best definition...
- State in your own words...
- This represents ...
- What are they saying?
- What can you infer from ...?
- What can you say about ...?
- What could have happened next?
- What did you observe?

	<ul style="list-style-type: none"> • What does this mean? • What expectations are there? • What information can you infer from...? • What is the main idea of ...? • What restrictions would you add? • What seems likely? • What seems to be ...? • What would happen if ...? • What might happen if ...? • Which are the facts? • Which statements support ...?
<p>Apply</p> <p>The third level in Bloom’s taxonomy, Applying, marks a fundamental shift from the pre-Bloom’s learning era because it involves remembering what has been learnt, having a good understanding of the knowledge, and applying it to real-world exercises, challenges or situations. Students must apply an abstract idea in a concrete case to solve a problem or relate it to prior experience. The teacher must provide opportunities for students to use theories and problem-solving techniques in new situations and review and check their work. Assessment questions should be provided that allow students to define and solve problems.</p> <p>Question Stems</p> <ul style="list-style-type: none"> • Can you group by characteristics such as ...? • Choose the best statements that apply... • Clarify why ... • Do you know of another instance where ...? • Draw a story map... • Explain why a character acted in the way that he did... • From the information given, can you develop a set of instructions about ...? • How would you develop ...? • How would you change ...? • How would you demonstrate...? 	<p>Analyse</p> <p>Analysing is the cognitive level where students can take the knowledge they have remembered, understood and applied, then delve into that knowledge to make associations, discernments or comparisons. Students should break down a concept or idea into parts and show relationships between these parts. Teachers must give students time to examine concepts and their requisite elements. Students are required to explain why they chose a solution.</p> <p>Question Stems</p> <ul style="list-style-type: none"> • Can you distinguish between ...? • Can you explain what must have happened when ...? • Determine the point of view, bias, values, or intent underlying the presented material... • Discuss the pros and cons of ... • How can you classify ... according to ...? • How can you compare the different parts? • How can you sort the different parts...? • How is ... connected to ...? • How is ... similar to ...? • How would you categorise...? • How would you explain...?

<ul style="list-style-type: none"> • How would you develop? • How would you explain ...? • How would you modify ...? • How would you present...? • How would you solve ... ? • Identify the results of ... • Illustrate the ... • Judge the effects of ... What would result ...? • Predict what would happen if ... • Tell how much change there would be if ... • Tell what would happen if ... • What actions would you take to perform ...? • What do you think could have happened next? • What examples can you find that ? • What other way would you choose to ...? • What questions would you ask of ...? • What was the main idea ...? • What would the result be if ...? • Which factors would you change if ...? • Who do you think...? • Why does this work? • Write a brief outline ... • Write in your own words ... 	<ul style="list-style-type: none"> • What could the ending have been if ... had taken place? • State the point of view of ... • What are some of the problems of ...? • What assumptions ...? • What can you infer about...? • What can you point out about ? • What conclusions ...? • What do you see as other possible outcomes? • What does the author assume? • What explanation do you have for ...? • What ideas justify the conclusion? • What ideas validate...? • What is the analysis of ...? • What is the function of ...? • What is the problem with ...? • What motive is there? • What persuasive technique is used? • What statement is relevant? • What was the turning point? • What were some of the motives behind ...? • What's fact? Opinion? • What's the main idea? • What's the relationship between? • Which events could not have happened? • Why did ... changes occur? • Why do you think ?
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BLOOM'S TAXONOMY WITH EXAMPLES

Conclusion

If you are a teacher looking for ways to engage your students in learning, this LIST of questions might be interesting for your classroom practice. Bloom's Taxonomy question stems can help elicit higher-order thinking skills and promote critical thinking among learners at different taxonomy levels. These question stems can also encourage students to think about their knowledge through reflection before answering questions.

ACTION WORDS FOR COGNITIVE LEVELS

Knowledge	Understand	Apply	Analyze	Evaluate	Create
	 <small>UNDERSTAND</small>				
define	explain	solve	analyze	reframe	design
identify	describe	apply	appraise	criticize	compose
describe	interpret	illustrate	judge	evaluate	create
label	paraphrase	modify	support	order	plan
list	summarize	use	compare	compare	combine
name	classify	calculate	decide	classify	formulate
state	compare	change	discriminate	contrast	invent
match	differentiate	choose	recommend	distinguish	hypothesize
recognize	discuss	demonstrate	summarize	infer	substitute
select	distinguish	discover	assess	separate	write
examine	extend	experiment	choose	explain	compile
locate	predict	relate	convince	select	construct
memorize	associate	show	defend	categorize	develop
quote	contrast	sketch	estimate	connect	generalize
recall	convert	complete	grade	differentiate	integrate
reproduce	demonstrate	construct	measure	divide	modify
tabulate	estimate	dramatize	predict	order	organize
tell	express	interpret	rank	prioritize	prepare
Copy	identify	manipulate	score	survey	produce

discover	indicate	paint	select	calculate	rearrange
duplicate	infer	prepare	test	conclude	rewrite
enumerate	relate	teach	argue	correlate	adapt
listen	restate	act	conclude	deduce	anticipate
observe	select	collect	consider	devise	arrange
omit	translate	compute	critique	diagram	assemble
read	ask	explain	debate	dissect	choose
recite	cite	list	distinguish	estimate	collaborate
record	discover	operate	editorialize	evaluate	facilitate
repeat	generalize	practice	justify	experiment	imagine
retell	group	simulate	persuade	focus	intervene
visualize	illustrate	transfer	rate	illustrate	make
	judge	write	weigh	organize	manage
	observe			outline	originate
	order			plan	propose
	report			question	simulate
	represent			test	solve
	research				support
	review				test
	rewrite				validate
	show				

HSSC PART II EXAMINATION
MARKS BREAKUP GRID FOR EXAMINATION 2025

GROUP: PRE-MEDICAL

SUBJECT	THEORY	PBA	TOTAL
ENGLISH	100	-	100
URDU NORMAL / SINDHI NORMAL	100	-	100
PAKISTAN STUDIES	50	-	50
PHYSICS	85	15	100
CHEMISTRY	85	15	100
BIOLOGY	85	15	100
TOTAL	505	45	550

GROUP: PRE-ENGINEERING

SUBJECT	THEORY	PBA	TOTAL
ENGLISH	100	-	100
URDU NORMAL / SINDHI NORMAL	100	-	100
PAKISTAN STUDIES	50	-	50
PHYSICS	85	15	100
CHEMISTRY	85	15	100
MATHEMATICS	100	--	100
TOTAL	520	30	550

GROUP: GENERAL SCIENCE

SUBJECT	THEORY	PBA	TOTAL
ENGLISH	100	-	100
URDU NORMAL / SINDHI NORMAL	100	-	100
PAKISTAN STUDIES	50	-	50
PHYSICS	85	15	100
COMPUTER SCIENCE	75	25	100
MATHEMATICS	100	--	100
TOTAL	510	40	550

GROUP: COMMERCE

SUBJECT	THEORY	PBA	TOTAL
ENGLISH	100	-	100
URDU NORMAL / SINDHI NORMAL	100	-	100
PAKISTAN STUDIES	50	-	50
ECONOMICS	75	-	75
P.O.C	75	-	75
ACCOUNTING	100	--	100
BUSINESS MATHEMATICS	50		50
TOTAL	550	---	550

GROUP: HUMANITIES

(Any Three Electives)

SUBJECT	THEORY	PBA	TOTAL
ENGLISH	100	-	100
URDU NORMAL / SINDHI NORMAL	100	-	100
PAKISTAN STUDIES	50	-	50
COMPUTER SCIENCE	75	25	100
ISLAMIC STUDIES	100		100
MATHEMATICS	100	-	100
SOCIOLOGY	100	--	100
ECONOMICS	100		100
EDUCATION	100		100
CIVICS	100		100
NURSING	85	15	100
TOTAL	550	---	550

GROUP: MEDICAL TECHNOLOGY

SUBJECT	THEORY	PBA	TOTAL
ENGLISH	100	-	100
URDU NORMAL / SINDHI NORMAL	100	-	100
PAKISTAN STUDIES	50	-	50
MICROBIOLOGY	85	15	100
CHEMICAL PATHOLOGY & SEROLOGY	85	15	100
ELEMENTARY CHEMISTRY & CHEMICAL PATHOLOGY	85	15	100
TOTAL	505	45	550