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# ACCOUNTANCY

COMPUTERISED ACCOUNTING SYSTEM

*Textbook for Class XII*



12127

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विद्यया ऽ मृतमश्नुते



एन सी ई आर टी  
NCERT

राष्ट्रीय शैक्षिक अनुसंधान और प्रशिक्षण परिषद्  
NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

**12127 – ACCOUNTANCY (COMPUTERISED ACCOUNTING SYSTEM)**

Textbook for Class XII

**ISBN 978-93-5007-026-0****First Edition**

January 2010      Magha 1931

**Reprinted**

March 2015      Phalgun 1936

December 2015      Pausa 1937

February 2017      Magha 1938

December 2017      Agrahayana 1939

February 2019      Magha 1940

September 2019      Bhadrapada 1941

**PD 30T BS**© National Council of Educational  
Research and Training, 2010

₹ 180.00

Printed on 80 GSM paper with NCERT  
watermarkPublished at the Publication Division by the  
Secretary, National Council of Educational  
Research and Training, Sri Aurobindo Marg,  
New Delhi 110 016 and printed at  
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## FOREWORD

The *National Curriculum Framework* (NCF), 2005, recommends that children's life at school must be linked to their life outside the school. This principle marks a departure from the legacy of bookish learning which continues to shape our system and causes a gap between the school, home and community. The syllabi and textbooks developed on the basis of NCF signify an attempt to implement this basic idea. They also attempt to discourage rote learning and the maintenance of sharp boundaries between different subject areas. We hope these measures will take us significantly further in the direction of a child-centred system of education outlined in the *National Policy on Education* (1986).

The success of this effort depends on the steps that school principals and teachers will take to encourage children to reflect on their own learning and to pursue imaginative activities and questions. We must recognise that, given space, time and freedom, children generate new knowledge by engaging with the information passed on to them by adults. Treating the prescribed textbook as the sole basis of examination is one of the key reasons why other resources and sites of learning are ignored. Inculcating creativity and initiative is possible if we perceive and treat children as participants in learning, not as receivers of a fixed body of knowledge.

These aims imply considerable change in school routines and mode of functioning. Flexibility in the daily time-table is as necessary as rigour in implementing the annual calendar so that the required number of teaching days are actually devoted to teaching. The methods used for teaching and evaluation will also determine how effective this textbook proves for making children's life at school a happy experience, rather than a source of stress or boredom. Syllabus designers have tried to address the problem of curricular burden by restructuring and reorienting knowledge at different stages with greater consideration for child psychology and the time available for teaching. The textbook attempts to enhance this endeavour by giving higher priority and space to opportunities for contemplation and wondering, discussion in small groups, and activities requiring hands-on experience.

The National Council of Educational Research and Training (NCERT) appreciates the hard work done by the textbook development committee responsible for this book. We wish to thank the Chairperson of the advisory group in Social Sciences Professor Hari Vasudevan and the Chief Advisor for this book, Professor G.C. Maheshwari, Dean, Institute of Management Studies, M.S. University Baroda for guiding the work of this committee. Several teachers contributed to the development of this textbook; we are grateful to their principals for making this possible.