

**CLASS-XII**  
**SESSION: 2024-25**  
**ACCOUNTANCY**  
**(COMMERCE GROUP & HUMANITIES GROUP)**

**Time: 3 Hrs.**

**Theory: 80 Marks**  
**Practical: 15 Marks**  
**INA: 5 Marks**

**STRUCTURE OF QUESTION PAPER (THEORY)**

1. The question paper will cover whole of the syllabus.
2. There are 3 sections in the question paper i.e. Section A, Section B, and Section C. Section A is compulsory for all the students and students may choose only one section from Section B and Section C. Section A, Section B and Section C will be set from the Part-I and Part-II and Part-III of the syllabus respectively.
3. 20 Questions will be set in the question paper.
4. All units of the syllabus should be given adequate representation in the question paper.
5. There is no word, line or page limit for numerical questions.
6. The use of non-programmable simple calculator is allowed.

**SECTION-A**

7. **Question No. 1 consists of 12 sub parts (i) to (xii) carrying 1 mark each.** Objective type questions may include multiple choice type questions/questions with one word or one sentence/fill in the blanks (with two options regarding fill ups). Answers to questions with one word or one sentence should be given in 1-15 words.
8. **Question No. 2 to 10** (Out of which 4 will be the theoretical and 5 will be numerical) will carry 2 marks each. Answer of theoretical question should be given in 2-5 lines.
9. **Question No. 11 consists of 5 sub parts (i, ii, iii, iv, v)** out of which 3 will be numerical and 2 will be theoretical (Attempt any four questions out of five) Each question will carry 4 marks. Answer of theoretical question should be given in 10-15 lines.

**SECTION-B and C**

10. **Question No. 12 consists of 8 sub parts (i) to (viii) carrying 1 mark each.** Objective type questions may include multiple choice type questions/questions with one word or one sentence/fill in the blanks (with two options regarding fill ups). Answers to questions with one word or one sentence should be given in 1-15 words.
11. **Question No. 13 to 19** (Out of which 3 will be the theoretical and 4 will be numerical) will carry 2 marks each. Answer of theoretical question should be given in 2-5 lines.
12. **Question No. 20 consists of 4 sub parts (i, ii, iii, iv)** out of which 2 will be numerical and 2 theoretical (Attempt any three questions out of four). Each question will carry 4 marks. Answer of theoretical question should be given in 10-15 lines.

**Detail of questions set from each unit**

Unit No.	Name of the Unit	1 Mark Questions	2 Marks Questions	4 Marks Question
<b>Section A (Part-I)</b>				
1.	Accounting for partnership Firms	2	2	1
2.	Accounting for Goodwill	2	1	1
3.	Change in the profit sharing ratio	2	2	-
4.	Admission of a Partner	2	1	1
5.	Retirement and Death of Partner	2	2	1
6.	Dissolution of Partnership Firms	2	1	1
	<b>Total Marks</b>	<b>1x12=12</b>	<b>2x9=18</b>	<b>4x4=16</b> <b>(Do Any 4)</b>

<b>Section B (Part-II)</b>				
7.	Accounting for share capital	2	2	1
8.	Accounting for debentures	2	2	1
9.	Analysis of Financial Statements	2	2	1
10.	Cash Flow Statements	2	1	1
	<b>Total Marks</b>	<b>1x8=8</b>	<b>2x7=14</b>	<b>4x3=12</b> <b>(Do Any 3)</b>

<b>Or Section C (Part-III)</b>				
7.	Over view of computerized accounting system	2	1	1
8.	Using computerized accounting system	2	2	1
9.	Electronic Spreadsheet	2	2	1
10.	Accounting application of electronic spreadsheet	2	2	1
	<b>Total Marks</b>	<b>1x8=8</b>	<b>2x7=14</b>	<b>4x3=12</b> <b>(Do Any 3)</b>