

CLASS-XII
ACCOUNTANCY-II
(COMMERCE GROUP & HUMANITIES GROUP)

Time: 3 Hrs

Theory: 80Marks

Project work/Practical: 15Marks

IA: 05 Marks

Total: 100 Marks

**NEW 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. 19 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 18 sub parts **1(i) to 1(xviii)** carrying 1 mark each. Objective type questions may include true or false/multiple choice type questions. **Question No. 2 to 9** (Out of which 3 will be the theoretical and 5 will be numerical) will carry 2 marks each. Answer of theoretical question should be given in 1-5 lines. **Question No. 10** consists of 4 sub parts (i, ii, iii, iv) out of which 2 will be numerical and 2 will be theoretical (Attempt any 3 questions out of Four) Each question will carry 4 marks. Answer of theoretical question should be given in 10-15 lines.

SECTION B AND C

8. **In Question No. 11** consists of 12 sub parts **11(i) to 11(xii)** carrying 1 mark each. Objective type questions may include questions with true or false/multiple choice type questions.
9. **Question No. 12 to 18** (Out of which 3 will be theoretical and 4 will be numerical) will carry 2 marks each. Answer of theoretical question should be given in 2-5 lines. **Question No. 19** consists of 3 sub parts (i, ii, iii) out of which 2 will be numerical and 1 theoretical (Attempt any two questions out of three). Each question will be 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 mark questions	4 marks questions	
Section A (Part-I)					
1.	Financial Statements of not-for-profit Organizations	3	1	1	
2.	Accounting for partnership Firms	3	1	1	
3.	Change in the profit sharing ratio	3	2	-	
4.	Admission of a partner	3	1	1	
5.	Retirement and Death of a Partner	3	2	-	
6.	Dissolution of Partnership Firms	3	1	1	
Section B (Part-II)					
7.	Accounting for share capital	3	2	1	
8.	Accounting for debentures	3	2	1	
9.	Analysis of Financial Statements	3	2	-	
10.	Cash Flow Statements	3	1	1	
Or Section C (Part-III)					
7.	Over view of computerized accounting system	3	2	1	
8.	Using computerized accounting system	3	2	1	
9.	Accounting using DBMS	3	2	1	
10.	Accounting application of electronic spreadsheet	3	1	1	