

## BOARD EXAMINATION—MARCH, 2017-2018 onwards.

[Design of question paper]

**Std:-XII Commerce ( Gen. Stream)****Marks:- 80****Sub:- Accountancy****Time:- 2 ½ Hrs**

Instructions:

1. This Question Paper contains two sections – A and B
2. All questions are compulsory. However, there is an internal choice for Question No. 6.
3. Figures to the right indicate marks allotted to each questions.
4. Simple calculator is allowed. Mobiles or any other such electronic gadgets are not allowed.
5. Working Note should form part of answer.
6. Fractions should be rounded off to the nearest rupee.

## Section A [Partnership Accounts]

Q.No.	Type of Questions	Marks
1	MCQ	1
2	MCQ	1
3	Short Answer Type I	2
4	Short Answer Type I	2
5	Short Answer Type II	4
6	Long Answer Type	10
7	Long Answer Type	10
	Total	30

## Section B [Company Accounts]

Q.No.	Type of Questions	Marks
8	MCQ	1
9	MCQ	1
10	MCQ	1
11	MCQ	1
12	MCQ	1
13	MCQ	1
14	Short Answer Type I	2
15	Short Answer Type I	2
16	Short Answer Type I	2
17	Short Answer Type I	2
18	Short Answer Type II	4
19	Short Answer Type II	4
20	Short Answer Type II	4
21	Short Answer Type II	4
22	Long Answer Type	10
23	Long Answer Type	10
	Total	50

## DESIGN OF QUESTION PAPER

**CLASS: - XII Com (Gen Stream)**

**TIME: - 2 ½ Hours**

**SUBJECT: - Accountancy**

**MAX. MARKS:-**

The weightage or the distribution of marks over different dimension of the question paper shall be as follows.

**1. Weightage to learning outcomes:**

Sr. No.	Learning outcomes	Marks	Percentage of marks
1.	Knowledge	16	20%
2.	Understanding	24	30%
3.	Application	32	40%
4.	Skill	08	10%
Total		80	100%

**2. Weightage to content/ subject units:**

Sr. No.	Units	Marks
Section A (Partnership Accounts)		
1.	Introduction to Partnership	07
2.	Reconstitution of Partnership firm	12
3.	Dissolution of Partnership firm	11
Total		30
Section B (Company Accounts)		
1	Accounting for Shares and Debentures	12
2	Financial Statements	14
3	Analysis of Financial Statements	12
4	Cash Flow Statements	12
Total		50

**3. Weightage to forms of questions:**

Sr. No.	Form of Questions	Marks for each question	Number of questions	Total Marks
1.	Long Answer Type(LA-I)	10	4	40
2.	Short Answer Type(SA-I)	02	6	12
3.	Short Answer Type(SA-II)	04	5	20
4.	Very Short Answer Type(VSA)	01	8	8
Total			23	80

**The expected time for different types of question would be as follows:**

Sr.No.	Form of Questions	Approx. time for each question in mins.(t)	Number of questions (n)	Approx. time for each form of question in mins. (n×t)
1.	Very Short Answer Type(VSA)	1	8	08
2.	Short Answer Type(SA-I)	3	6	18
3.	Short Answer Type(SA-II)	8	5	40
4.	Long Answer Type(LA-I)	21	4	84
Total				150

As the total time is calculated on the basis of number of questions required to be answered and the length of their anticipated answers, it would therefore, be advisable for the candidates to budget their time properly by cutting out the superfluous words and be within the expected time limits.

**4. Scheme of Option:**

There will be no overall choice. However, there may be internal choice in question No. 6 of 10 marks category.

**5. Weightage to difficulty level of questions:**

Sr. No.	Estimated difficulty level of question	Marks	Percentage
1.	Easy	16	20
2.	Average	48	60
3.	Difficult	16	20
Total		80	100

A question may vary in difficulty level from individual to individual. As such, the assessment in respect of each question will be made by paper setter, on the basis of general anticipation from the group as a whole, taking the examination. This provision is only to make the paper balanced in weightage, rather than to determine the pattern of marking at any stage.

**6. Number of main questions: There will be 23 main questions.**

Q. Nos. 1,2,8,9,10,11,12&13 are of 1 mark each

Q. Nos 3,4,14,15,16,&17 are of 2 marks each

Q. Nos 5,18,19,20 &21 are of 4 marks each

Q. Nos 6,7,22 & 23 are of 10 marks each

Weightage to content/ subject units:

Sr. No.	Units	Marks	(1Mark) MCQ	(2Marks) SA -I	(4Marks) SA - II	(10Marks) LA
	Section A (Partnership Accounts)					
1.	Introduction to Partnership	07	1(1)	1(2)	1(4)	-
2.	Reconstitution of Partnership firm	12	-	1(2)	-	1(10)
3.	Dissolution of Partnership firm	11	1(1)	-	-	1(10)
	Section A Total	<b>30</b>	<b>2(1)</b>	<b>2(2)</b>	<b>1(4)</b>	<b>2(10)</b>
	Section B (Company Accounts)					
1	Accounting for Shares and Debentures	12	2(1)	1(2)	2(4)	-
2	Financial Statements	14	-	2(2)	-	1(10)
3	Analysis of Financial Statements	12	2(1)	1(2)	2(4)	-
4	Cash Flow Statements	12	2(1)	-	-	1(10)
	Section B Total	<b>50</b>	<b>6(1)</b>	<b>4(2)</b>	<b>4(4)</b>	<b>2(10)</b>
	Total Marks					
		<b>80</b>	<b>8(1)</b>	<b>6(2)</b>	<b>5(4)</b>	<b>4(10)</b>

FORMATIVE TEST I August,  
Academic Year 2017- 2018 onwards.

[Detail design of question paper with specific instructions]

Std: - XII Commerce.      Sub:- Accountancy      Total Marks: - 20      Time :- 1 hour.

---

- Q.1 M C Q on Introduction to Partnership Firm.      1 Mark
- Q.2 M C Q on Admission of a Partner.      1 Mark
- Q.3 Short Answer Type question I on Introduction to Partnership Firm      2 Marks
- Q.4 Short Answer Type question I on Goodwill / Calculation of Ratios      2 Marks
- Q.5 Short Answer Type question II Presentation of Profit and Loss Appropriation  
Account (Horizontal Format)      4 Marks
- Q.6 Long Answer Type question on Admission of a Partner.      10 Marks
- Preparation of      Revaluation Account.
- Partners Capital Account.
- Balance Sheet of the new Firm.

----- X -----

FORMATIVE TEST II

Academic Year 2017- 2018 onwards

[Detail design of question paper with specific instructions]

Std:- XII Commerce. Sub:- Accountancy. Total Marks: - 20 Time :- 1 hour.

---

Q.1 M C Q on Retirement of a Partner / Death of a Partner 1 Mark

Q.2 M C Q on Issue of Shares / Debentures 1 Mark

Q.3 Short Answer Type Question I on Retirement / Death of a Partner 2 Marks

Q.4 Short Answer Type Question I on Issue of Shares / Debentures 2 Marks

Q.5 Short Answer Type Question II on Issue of Shares / debentures 4 Marks

[Single Journal entry 1 mark. Compound entry 1 ½ marks or 2 marks.

Calls in arrears account must be shown in the journal]

Q.6 Long Answer Type Question on Dissolution of Partnership Firm. 10 Marks

[10 to 12 items in the Balance Sheet with 3 adjustments]

Preparation of Realization Account.

Partners Capital Account.

Bank/ Cash Account.

[Marks distribution 5 ½ + 3 + 1 ½ = 10]

Note:- i] In the absence of specific information in the problem, it is assumed that all

Tangible Fixed Assets realized at book value.

ii] Regarding all current assets whether realized or not, it should be specified.