

**Blue Print**  
**Chapter wise, Weightage of Marks and Typology of questions:2021-22(Only)**

Book	Chapter No.	Chapter Head	Total Marks	Section wise questions (Excluding POQ)				
				Sec - A (01 mark)	Sec - B (02 marks)	Sec - C (06 marks)	Sec - D (12 marks)	Sec - E (05 marks POQs)
<b>I</b>	1	Accounting for Not-For-Profit Organization	15	1	1	-	1	-
	2	Accounting for Partnership: Basic Concepts	15	1	1	2	-	-
	3	Reconstitution of a Partnership Firm – Admission of a Partner	22	2	1	1 (A or R)	1	-
	4	Reconstitution of Partnership Firm – Retirement / Death of a Partner	20	2	-	1 (Death)	1	-
	5	Dissolution of Partnership Firm	14	-	1	-	1	-
	<b>Total of Part – I</b>			<b>86</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>II</b>	1	Accounting for Share Capital	15	1	1	-	1	-
	2	Issue and Redemption of Debentures	19	1	-	1	1	-
	3	Financial Statements of a Company	09	1	1	1	-	-
	4	Analysis of Financial Statements	15	1	1	-	1	-
	5	Accounting Ratios	19	1	-	1	1	-
	6	Cash Flow Statement	09	1	1	1	-	-
	<b>Total of Part – II</b>			<b>86</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Grand Total (Part I + II) excluding POQ)</b>			<b>172</b>	<b>12</b>	<b>08</b>	<b>08</b>	<b>08</b>	<b>-</b>
POQ (04 Questions of 5 Marks each in Section E)			<b>20</b>	-	-	-	-	<b>20</b>
<b>Total marks and sectionwise marks</b>			<b>192</b>	<b>12</b>	<b>20</b>	<b>48</b>	<b>96</b>	<b>20</b>

**Sub: Accountancy (Code - 30)**

**Class: II PUC**

**Specific Instructions (Section-wise):**

**Section – A: One Mark Questions:**

1. Questions should be straight, simple, understandable, free from grammatical and spelling errors.
2. Questions should be selected from stipulated chapters only (see chapter-wise distribution of marks)
3. Generally, questions of knowledge and understanding are best suited to this section.
4. Each and every question should test a definite objective.
5. Typology of questions are as follows:

**Fill in the blanks - 03 questions, MCQ - 03 questions, True/False - 01 questions, Expand - 01 question, Example - 01 questions and Very short answer type (Answer in a word, phrase or sentence as required) - 03 questions.**

Total 12 questions are to be given.

6. **Out of 12 questions, 8 questions are to be answered.**

**Section – B: Two Marks Questions:**

1. Questions should be selected from the stipulated chapters only (See chapter wise distribution of marks).
2. Questions should be selected to suit the scheme of evaluation.
3. Questions under this section may be in a question form/statement form/small calculations, etc
4. Questions under this section may be as follows: **-Definition, meaning, features, merits, demerits, types, examples, situations, circumstances, steps, differences, methods, small calculations, journal entry, etc.**  
Fair combination and above should be there.
5. **Out of 8 questions, only 5 questions are to be answered.**

**Section – C: Six Marks Questions:**

1. Problems should be selected from the stipulated chapters only. (see chapter-wise distribution of marks).
2. Items, transactions, entries, etc. should suit the scheme of evaluation.
3. **Out of eight problems, four problems are to be answered.**
4. Each and every problem should test a definite objective.
5. Problems should be clear, precise and unambiguous language well within the comprehension of the students.
6. Chapter wise 6 marks problems in Book I and Book II Books:

Chapter No	No. of Problems given	Topic / Unit
Book-1		1) Preparation of Profit and Loss Appropriation A/c (5 items only)

Cha - 1	2	(Opening capital should be given in the problem) <b>Compulsory</b> 2) Preparation of Profit and Loss Appropriation A/c with guarantee of profit (4 items only) <b>or</b> 3) Calculation of interest on drawings: when fixed amount is withdrawn every month / quarterly (For 1 partner only) <b>or</b> 4) Calculation of interest on drawings: when varying amounts are withdrawn at different intervals using product method. (Only 4 drawings should be given for 1 partner only)
Chapter 3 and 4 Retirement	1	<u>On Chapter-3 (Admission):</u> 1) Calculation NPSR of all partners when share of acquisition is given or not given. <b>Or</b> 2) Calculation of Sacrificing Ratio of old partners when OPSR and NPSR are given. <b>Or</b> <u>On Chapter-4 (Retirement):</u> 1) Calculation of NPSR of continuing partners when acquired share is given <b>or</b> 2) Calculation of gaining ratio of continuing partners when acquired share is given or OPSR and NPSR are given
4 (Death)	1	1) Preparation of Deceased Partner's Capital A/c (5 items only) or 2) Preparation of Deceased Partner's Executors A/c (5 items only)
Part -II Cha - 2	1	1) Journal Entries relating to issue of debentures at par <b>or</b> 2) Journal Entries relating to issue of debentures at premium <b>or</b> 3) Journal Entries relating to issue of debentures at discount <b>or</b> 4) Journal Entries relating to issue of debentures at par, premium and discount for consideration other than cash.(5/6 entries)
Cha-3	1	1) Preparation of Balance Sheet of a Company (as per companies act 2013) <b>(Note:</b> Out of 5 major heads, 3 items should be given directly for major heads and 4 items should be given for remaining 2 major heads.) <b>or</b> 2) Preparation of Statement of Profit and Loss of a Company (as per companies act 2013) <b>(Note:</b> Income and tax should be given directly and 4 items of expenses which needs Notes to Accounts should be given)
Cha - 5	1	1) Calculation of Liquidity (Current and Quick) Ratio <b>or</b> 2) Calculation of any 3 Solvency Ratios.
Cha - 6	1	1) Preparation of Cash Flow Statement from Operating Activities (4 items only) <b>or</b> 2) Ascertainment of Cash Flows from Investing Activities using indirect method (4 items only) <b>or</b> 3) Ascertainment of Cash Flows from Financing Activities using indirect method (4 items only).

**Section - D: Twelve Marks Questions:**

1. Problems should be selected from the stipulated chapters only. (see chapter wise distribution of marks).
2. Items, transactions, entries, etc., should suit to the scheme of evaluation.
3. Each and every question should test a definite objective.
4. Generally, big application and / or skill based questions are best suited to this section.
5. **Out of eight problems, four problems are to be answered.**
6. Chapter wise 12 marks problems in Book I and Book II:

Chapter No	No. of Problems given	Topic / Unit
<b>Book-1</b> Cha – 1	1	1) Preparation of Income and Expenditure A/c and Balance Sheet, when Opening Balance Sheet is given. <b>Or</b> 2) Preparation of Income and Expenditure A/c and Balance Sheet, when Opening Balance Sheet is not given.
Cha 3 & 4	2	<u>Chapter – 3 Admission:</u> 1) Preparation of Revaluation A/c, Partners' Capital Accounts and Balance Sheet after Admission under any one of four goodwill methods ( <b>as per AS26</b> ), without capital adjustments. <b>Or</b> 2) Preparation of Revaluation A/c, Partners' Capital Accounts and Balance Sheet after Admission under any one of four goodwill methods, ( <b>as per AS26</b> ) with capital adjustments of old partners by cash only as per NPSR. ( <b>Any one problem in admission of a partner</b> ) <b>Note : Problem should not be asked on Goodwill already appears in the books (i.e. Old Balance Sheet) and</b> <u>Chapter – 4 Retirement:</u> 1) Preparation of Revaluation A/c, Partners' Capital Accounts and Balance Sheet after Retirement <b>when goodwill do not appear in the old Balance Sheet</b> , without capital adjustments. ( <b>Goodwill treatment as per AS26</b> ) <b>Or</b> 2) Preparation of Revaluation A/c, Partners' Capital Accounts and Balance Sheet after Retirement with adjustment of Continuing Partners' Capitals through cash only as per NPSR. NPSR should be given in the problem. ( <b>Goodwill treatment as per AS26</b> ) <b>Note 1 : Problem should not be asked on Goodwill already appears in the books. (i.e., In Old Balance Sheet).</b> <b>(Any one problem in retirement of a partner)</b>
Cha – 5	1	1) Preparation of Realisation A/c, Partners' Capital A/cs. and Cash / Bank A/c, when realization expenses is paid by the firm. <b>or</b>

		2) Preparation of Realisation A/c, Partners' Capital A/cs. and Cash / Bank A/c, when realization expenses is paid by the partner who gets remuneration for it.
Book-II Cha – 1	1	1) Journal Entries relating to issue of shares at par, forfeiture and re-issue (9 entries only). <b>Or</b> 2) Journal Entries relating to issue of shares at premium, forfeiture and re-issue (9 entries only). <b>Or</b> <b>Note:1) Problem may also be asked on over subscription under the above twomethods of issue.</b> <b>2) Problems should not be asked on issue of shares at Discount.</b>
Cha – 2	1	1) Journal Entries relating to terms and conditions of issue and redemption of debentures under any four situations. <b>Or</b> 2) Journal Entries relating to the issue of debentures and debenture Interest. <b>Or</b> 3) Journal Entries relating to redemption of debentures under any five situations when the redemption is made by payment in lump-sum. <b>Or</b> 4) Preparation of Debenture A/c, Debenture Interest A/c and Discount on issue of debentures A/c for three years, when redemption made by payment in installments.
Cha – 4	1	1) Preparation of Comparative Balance Sheet (8 items only) <b>Or</b> 2) Preparation of Comparative Statement of Profit and Loss (8 items only). <b>Or</b> 3) Preparation of Common Size Balance Sheet (8 items only). <b>Or</b> 4) Preparation of Common Size Statement of Profit and Loss (8 items only).
Cha – 5	1	<b>Calculation of six ratios</b> <b>(Any 3 Activity ratios + 3 Profitability ratio)</b>

**Section – E: Practical Oriented Questions for 5 Marks:**

- Three POQs are to be selected from the given list only. (See the blue print)
- Selection of 4 POQs:-**  
**First POQ** : from Sr.No. 01 to 05 from the list of POQs.  
**Second POQ** : from Sr.No. 06 to 08 from the list of POQs  
**Third POQ** : from Sr.No. 09 to 11 from the list of POQs. And  
**Fourth POQ** : from Sr. No. 12 to 15 from the list of POQs.  
This should be strictly followed while setting the question paper.

**List of Practical Oriented Questions (POQs) for 10 Marks.**

- 1) Classify the following items in to capital and revenue (Any 5 items).
- 2) Prepare Receipts and Payments Account of a Not – For - Profit Organization with 5 imaginary figures.
- 3) How do you treat the followings in the absence of Partnership Deed?
  - a) Profit Sharing Ratio
  - b) Interest on Capital
  - c) Interest on Drawing
  - d) Interest on advances from partners
  - e) Remuneration to partners for firm's work
- 4) Write two Partners' Current Accounts under Fixed Capital System with 5 imaginary figures.
- 5) Write two Partners' Capital Accounts under Fluctuating Capital System with 5 imaginary figures.
- 6) Write Profit and Loss Appropriation Account of a firm with 5 imaginary figures.
- 7) Prepare Executors Loan Account with imaginary figures showing the repayment in two annual equal installments along with interest.
- 8) Give the disclosure requirements pertaining to Share Capital in Notes to Accounts of Balance Sheet of a Company with imaginary figures.
- 9) Write the pro-forma of a Balance Sheet of a Company with main heads only.
- 10) Prepare a Statement of Profit and Loss of a Company in vertical form with imaginary figures of 5 main heads only.
- 11) Name the major heads under which the following items will be presented in the Balance Sheet of a Company (Any 5 items only).
- 12) Prepare Comparative Statement of Profit and Loss with 5 imaginary figures.
- 13) Prepare Common Size Statement of Profit and Loss with 5 imaginary figures.
- 14) Write the pro-forma of Cash Flows from Operating Activation under Direct Method
- 15) Classify the following cash flow activities into operating, investing and financing as per AS – 3  
(At least two items each from any two activity and one item from remaining activity. Total 5 items only).