

BLUE PRINT FOR MODEL QUESTION PAPER-1 2024/25

SUBJECT: ACCOUNTANCY (30)

CLASS: II PUC

Question type	Number of questions	Marks
MCQ(5)+FB(5)+MF(5)+VSA(5)= 01 Mark	20	20
SA - 02 Marks	05	10
LA – 06 Marks	05	30
LA- 12 Marks	06	72
Total	36	132

Chapter/ Content domain/ Unit/ Theme	No. of Hours	Marks	Remember				Understand				Apply				HOTS			
			MCQ 1 Mark	SA 2 Marks	LA		MCQ 1 Mark	SA 2 Marks	LA		MCQ 1 Mark	SA 2 Marks	LA		MCQ 1 Mark	SA 2 Marks	LA	
					6 Marks	12 Marks			6 Marks	12 Marks			6 Marks	12 Marks			6 Marks	12 Marks
1	08	10		1			1							1				
2	13	08					1						1					
3	15	22	1				1	1	1					1(A/R)				
4	14	14								1				1			1	
5	14	16					1	1		1				1				
6	13	14	1				1			1								
7	09	10	1					1		1							1	
8	13	14	1				1										1	
9	13	14					1			1							1	
10	08	10	1	1						1			1					
Total Questions			05	02			07	03	01	02	04		03	01	04		01	03
Total	120	132	05	04			07	06	06	24	04		18	12	04		06	36

INSTRUCTIONS TO Q P SETTER
SECOND YEAR P.U.C
ACCOUNTANCY (30)

Specific Instructions (Part-wise):

Part – A: One Mark Questions:

1. Questions should be straight, simple, understandable, free from grammatical and spelling errors.
2. Generally, questions of remember, understand and apply are best suited to this section.
3. Each and every question should test a definite objective.
4. Typology of questions are as follows:
 - I. **MCQ - 05 questions**
 - II. **Fill in the blanks - 05 questions (appropriate answer should be given in the brackets)**
 - III. **Match the following- 05 questions (any one from each chapter)**
 - IV. **Very short answer -05 questions (True/false-01 question, Expand -01 question, very short answer type-03 questions).**

All the questions are compulsory.

Part – B: Two Marks Questions:

1. Questions should be selected from the **stipulated chapters only (chapters from 01, 03, 05, 07 and 10).**
2. Questions under this section may be in a question form/statement form/small calculations, etc
3. 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.
4. **Out of 5 questions, only 3 questions are to be answered**

Part – C: Six Marks Questions:

1. Problems should be selected from the **stipulated chapters only. (Chapter-01, 02/03(A/R), 03(D), 07 and 10).**
2. Items, transactions, entries, etc. should suit the scheme of evaluation.
3. **Out of 05 problems, 03 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	Topic / Unit
	Book-I
Ch.- 1	1) Preparation of Profit and Loss Appropriation A/c (5 items only) (Opening capital should be given in the problem) or 2) Preparation of Profit and Loss Appropriation A/c with guarantee of profit (4 items only) or 3) Calculation of interest on drawings: when fixed amount is withdrawn every month / quarterly (For 1 partner only) or 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)
Ch. 2/3	<p style="text-align: center;"><u>On Chapter-3 (Admission):</u></p> 1) Calculation NPSR of all partners when share of acquisition is given or not given. Or 2) Calculation of Sacrificing Ratio of old partners when OPSR and NPSR are given. Or <p style="text-align: center;"><u>On Chapter-4 (Retirement):</u></p> 1) Calculation of NPSR of continuing partners when acquired share is given or 2) Calculation of gaining ratio of continuing partners when acquired share is given or OPSR and NPSR are given
3 (Death)	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)
	Book-II
Ch.-03	1) Preparation of Balance Sheet of a Company (as per Companies Act, 2013) (Note: 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.) or 2) Preparation of Statement of Profit and Loss of a Company (as per Companies Act, 2013) (Note: Income and tax should be given directly and 4 items of expenses which needs Notes to Accounts should be given)
Ch.- 6	1) Preparation of Cash Flow Statement from Operating Activities by using indirect method or 2) Ascertainment of Cash Flows from Investing Activities (4 to 5 items only) or 3) Ascertainment of Cash Flows from Financing Activities (4 to 5 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, apply and analyse **(HOTS)** based questions are best suited to this section.

5. **Out of 06 problems, 03 problems are to be answered.**

6. Chapter wise 12 marks problems in Book I and Book II:

Chapter No	Topic / Unit
	Book-1
Ch. 2 / 3	<p style="text-align: center;"><u>On chapter – 3 Admission:</u></p> <p>1) Preparation of Revaluation A/c, Partners' Capital Accounts and Balance Sheet after Admission under any one of four goodwill methods (as per AS26), without capital adjustments. Or</p> <p>2) Preparation of Revaluation A/c, Partners' Capital Accounts and Balance Sheet after Admission under any one of four goodwill methods, (as per AS26) with capital adjustments of old partners by cash only as per NPSR. or</p> <p>Note: Problem should not be asked on Goodwill already appears in the books (i.e. Old Balance Sheet) or</p> <p style="text-align: center;"><u>On chapter – 4 Retirement:</u></p> <p>1) Preparation of Revaluation A/c, Partners' Capital Accounts and Balance Sheet after Retirement when goodwill does not appear in the old Balance Sheet, without capital adjustments. (Goodwill treatment as per AS26) or</p> <p>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. (Goodwill treatment as per AS26)</p> <p>Note:</p> <p>a) Problem should not be asked on Goodwill already appears in the books. (i.e., In Old Balance Sheet).</p> <p>b) If 12 marks problem is asked on admission, then 6 marks should be asked on retirement and vice versa)</p>
Ch.– 4	<p>1) Preparation of Realisation A/c, Partners' Capital A/cs. and Cash / Bank A/c, when realisation expenses is paid by the firm. or</p> <p>2) Preparation of Realisation A/c, Partners' Capital A/cs. and Cash / Bank A/c, when realisation expenses is paid by the partner who gets remuneration for it.</p>
	Book-II
Ch. – 1	<p>1) Journal Entries relating to issue of shares at par, forfeiture and re-issue (9 entries only). Or</p> <p>2) Journal Entries relating to issue of shares at premium, forfeiture and re-issue (9 entries only). Or</p> <p>Note:</p> <p>a) Problem may also be asked on over subscription under the above two methods of issue.</p> <p>b) Problems should not be asked on issue of shares at Discount.</p>
Ch. – 2	<p>1) Journal Entries relating to terms and conditions of issue and redemption of debentures under any four situations. Or</p> <p>2) Journal Entries relating to the issue of debentures and debenture Interest. Or</p> <p>3) Journal Entries relating to redemption of debentures under any five situations when the redemption is made by payment in lump- sum.</p>

Ch. – 4	1) Preparation of Comparative Balance Sheet (8 items only) Or 2) Preparation of Comparative Statement of Profit and Loss (8 items only). Or 3) Preparation of Common Size Balance Sheet (8 items only). Or 4) Preparation of Common Size Statement of Profit and Loss (8 items only).
Ch. – 5	Calculation of six ratios (Question can be asked from combination of four ratios.)

This should be strictly followed while setting the question paper