

**Subject: Accountancy-II**  
**(COMMERCE and HUMANITIES GROUP)**  
**Class: 10+2**  
**Session: 2021-22**

**Time : 60 Minutes**

**MM: 40**

**Instructions**

- There are 3 sections in the question paper i.e. Part A, Part- B and Part- C. Part- A is compulsory for all the students and students may choose only one section from Part- B and Part- C. Part- A, Part- B and Part- C will be set from Term – I of the syllabus.
- The Question Paper will consist of 40 Questions and each question will carry one mark.
- **Part A** has 18 questions. **Part B and Part C** has 22 questions. All questions are compulsory.
- It will have Multiple Choice Questions (MCQ), These questions will be based on on Knowledge, Understanding and Application, Duration of test will be 60 minutes and it will cover only the rationalized syllabus of Term I only (i.e. approx. 50% of the entire syllabus).
- The responses of students will be captured on OMR sheets.
- Marks of the Term I Examination will contribute to the final overall score of students.
- **There is NO negative marking**

**Term – I**  
**Unit Wise division of Marks**

|   | <b>MARKS</b>                |
|---|-----------------------------|
| <b>Part A</b>   |                             |
| <b>UNIT -2:ACCOUNTING FOR PARTNERSHIP FIRMS</b>   | 6                           |
| <b>UNIT-3: CHANGE IN PROFIT SHARING RATIO</b>   | 6                           |
| <b>UNIT-4: ADMISSION OF A PARTNER</b>   | 6                           |
| <b>PART B</b>   |                             |
| <b>UNIT -7 ACCOUNTING FOR SHARE CAPITAL</b>   | 12                          |
| <b>UNIT – 9 ANALYSIS OF FINANCIAL STATEMENTS</b><br><i>Statement of Profit and Loss and Balance Sheet inprescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013)</i> | 10                          |
| <b>TOOLS OF FINANCIAL ANALYSIS: ACCOUNTING RATIOS</b>   |                             |
| <b>OR</b>   |                             |
| <b>PART-C (COMPUTERIZED ACCOUNTING SYSTEM)</b>  |                             |
| <b>COMPUTERISED ACCOUNTING</b>  |                             |
| <b>UNIT -7OVERVIEW OF COMPUTERISED ACCOUNTING SYSTEM</b>  | 12                          |
| <b>UNIT – 10ACCOUNTING APPLICATION OF ELECTRONIC SPREADSHEET</b>  | 10                          |
| <b>TOTAL</b>  | <b>40</b><br><b>(18+22)</b> |