

**1<sup>ST</sup> Pre –Board Examination 2016 -17  
Subject-Accountancy**

**Class: XII**

**Blue Print**

**Part – A  
(Partnership and Company Accounts)**

<b>SNo.</b>	<b>Units</b>	<b>Very Short Answer 1</b>	<b>Short Answer 3</b>	<b>Short Answer 4</b>	<b>Long Answer 6,8</b>	<b>Total</b>
1	Accounting for Partnership Firms-Fundamentals	1(1)	3(1)		6(1)	10(3)
2	Accounting for Partnership Firms-Reconstitution and Dissolution	1(2)		4(1)	8(1) 6(2)	26 (6)
3	Accounting for Share Capital	1(1)		4(2)	8(1)	17 (4)
4	Accounting for Debentures	1(1)	3(2)			7(3)
	Sub Total(A)	5 (5)	9 (3)	12(3)	34 (5)	60(16)

**Part –B  
(Financial Statement Analysis)**

<b>SNo.</b>	<b>Units</b>	<b>Very Short Answer 1</b>	<b>Short Answer 3</b>	<b>Short Answer 4</b>	<b>Long Answer 6,8</b>	<b>Total</b>
5	Analysis of Financial Statements	1(1)	3(1)	4(2)		12(4)
6	Cash flow Statement	1(2)			6(1)	8(3)
	Sub Total (B)	3(3)	3(1)	8(2)	6(1)	20(7)
	Grand Total (A+B)	8 (8)	12(4)	20(5)	40(6)	80(23)

**Note : No of questions are given within the brackets and marks outside the brackets**

**2<sup>nd</sup>–Pre- Board Examination 2015-16**  
**Markings Scheme**  
**Subject-Accountancy**  
**Class: XII**

**Max.Marks:-80**

<b>Q No.</b>	<b>Marks</b>	<b>Particulars/Answers</b>	<b>Division of marks</b>
1	1	For correct response	1
2	1	For one difference	1
3	1	For correct reason	1
4	1	For correct situation	1/2
5	1	For correct meaning	1
6	3	For calculations For entry	2 1
7	3	For each entry	1
8	3	For create and transfer DRR For entry	½ each 1
9	4	For first entry For second entry	2 1
10	4	For due of debentures For conversion	1 2
11	4	For each entry	1
12	6	For P/L a/c For P/L Appropriation a/c For Capital a/c For working note	1 2 2 1
13	6	For realisation a/c = Profit Rs.4,500 For capital a/c =Anju Rs.1,5500,manju Rs.1700 For Bank a/c	3 2 1
14	6	For calculation For executer A/c and Capital A/c	2 4
15	8	For revaluation a/c = Profit Rs.2100 For capital a/c= A Rs.30,000, B and C Rs,10,000 & Current a/c For Balance Sheet Rs.103600 For working note	2 3 2 1
16	8	For entries For balance sheet or	6 2
17	1	For each ratio	1/2
18	1	Explanation	1
19	1	Operating activity	1
22	3	For each heading	2 1/2
21	4	For absolute increase or Decrease For Percentages	2 2
22	4	For each ratio GPR=40%, WCR=8.33, TIMES, DER=0.4:1, PROP. R=0.51:1	1
23	6	For each activity	2