

SAMPLE QUESTION PAPER 2022-23

SUBJECT ACCOUNTANCY 055

CLASS XII

TIME 3 HOURS

MAX. MARKS 80

GENERAL INSTRUCTIONS:

1. This question paper contains 34 questions. All questions are compulsory.
2. This question paper is divided into two parts, Part A and B.
3. Part - A is compulsory for all candidates.
4. Part - B has two options i.e. (i) Analysis of Financial Statements and (ii) Computerised Accounting. Students must attempt **only one** of the given options.
5. Question 1 to 16 and 27 to 30 carries 1 mark each.
6. Questions 17 to 20, 31 and 32 carries 3 marks each.
7. Questions from 21, 22 and 33 carries 4 marks each
8. Questions from 23 to 26 and 34 carries 6 marks each
9. There is no overall choice. However, an internal choice has been provided in 7 questions of one mark, 2 questions of three marks, 1 question of four marks and 2 questions of six marks.

PART A

(Accounting for Partnership Firms and Companies)

S.No.	Question	Marks															
Part A :- Accounting for Partnership Firms and Companies																	
1.	<p>Navya and Radhey were partners sharing profits and losses in the ratio of 3: 1. Shreya was admitted for 1/5th share in the profits. Shreya was unable to bring her share of goodwill premium in cash. The journal entry recorded for goodwill premium is given below:</p> <table><tr><th>Date</th><th>Particular</th><th>LF</th><th>Debit (₹)</th><th>Credit (₹)</th></tr><tr><td></td><td>Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)</td><td></td><td>24,000</td><td>8,000 16,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table> <p>The new profit-sharing ratio of Navya, Radhey and Shreya will be:</p> <p>a) 41: 7: 12 b) 13:12: 10 c) 3:1: 1 d) 5:3: 2</p>	Date	Particular	LF	Debit (₹)	Credit (₹)		Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)		24,000	8,000 16,000						1
Date	Particular	LF	Debit (₹)	Credit (₹)													
	Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)		24,000	8,000 16,000													

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Table of Contents Sample Question Paper For Class 12 Cbse Accountancy 2013

1. Understanding the eBook Sample Question Paper For Class 12 Cbse Accountancy 2013
 - The Rise of Digital Reading Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Question Paper For Class 12 Cbse Accountancy 2013
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Personalized Recommendations
 - Sample Question Paper For Class 12 Cbse Accountancy 2013 User Reviews and Ratings
 - Sample Question Paper For Class 12 Cbse Accountancy 2013 and Bestseller Lists
5. Accessing Sample Question Paper For Class 12 Cbse Accountancy 2013 Free and Paid eBooks
 - Sample Question Paper For Class 12 Cbse Accountancy 2013 Public Domain eBooks
 - Sample Question Paper For Class 12 Cbse Accountancy 2013 eBook Subscription Services
 - Sample Question Paper For Class 12 Cbse Accountancy 2013 Budget-Friendly Options

6. Navigating Sample Question Paper For Class 12 Cbse Accountancy 2013 eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Question Paper For Class 12 Cbse Accountancy 2013 Compatibility with Devices
 - Sample Question Paper For Class 12 Cbse Accountancy 2013 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Highlighting and Note-Taking Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Interactive Elements Sample Question Paper For Class 12 Cbse Accountancy 2013
8. Staying Engaged with Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Question Paper For Class 12 Cbse Accountancy 2013
9. Balancing eBooks and Physical Books Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Question Paper For Class 12 Cbse Accountancy 2013
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Setting Reading Goals Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Fact-Checking eBook Content of Sample Question Paper For Class 12 Cbse Accountancy 2013
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

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