

**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 (₹)													
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## March 24

**E Durkheim**



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Resources in Education ,1998-05      *Public Health Promotion and Medical Education Reform* Zhiyong Zhang,Jian Chen,Trine Fink,Yasusei Kudo,William Ka Fai Tse,2022-05-26      *Army and Navy Register* ,1929      **Army-Navy-Air Force Register and Defense Times** ,1928      Gle ACC Twe 1st Year 2000 Donald J. Guerrieri,F. Barry Haber,William B. Hoyt,Robert E. Turner,1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts      *American Agency Bulletin* ,1922      **Bulletin - National Electric Light Association** National Electric Light Association,1926      **Engineering Journal** ,1924 Vol 7 no 7 July 1924 contains papers prepared by Canadian engineers for the first World power conference July 1924      **The Journal of the Engineering Institute of Canada** Engineering Institute of Canada,1924      *Oil, Paint and Drug Reporter and New York Druggists' Price Current* ,1921 Vols include the proceedings some summarized some official stenographic reports of the National Wholesale Druggists Association called 18 1882 Western Wholesale Druggists Association and of other similar organizations      **Parliamentary Papers** Great Britain. Parliament. House of Commons,1895      *School* ,1927      *English Mechanic and World of Science* ,1922      **The Popular Science Monthly** ,1919      **The United States Army and Navy Journal and Gazette of the Regular and Volunteer Forces** ,1921      *Literary Digest* ,1906      *American Accountant* ,1928      **Electric Railway Review** ,1900      Irish University Press Series of British Parliamentary Papers ,1968      **Wool and Cotton Reporter and Financial Gazette** ,1915

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