

**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															
<b>Part A :- Accounting for Partnership Firms and Companies</b>																	
<b>1.</b>	<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 border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 10%;">Date</th> <th style="width: 50%;">Particular</th> <th style="width: 5%;">LF</th> <th style="width: 15%;">Debit (₹)</th> <th style="width: 15%;">Credit (₹)</th> </tr> </thead> <tbody> <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 align="right">24,000</td> <td align="right">8,000 16,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </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						<b>1</b>
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													

# Mid Year Accounting Paper Grade12

**L Cohen**



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