

**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> |   |       |            |                 |           |            |  |  |  |        |                 |  |  |  |  |  |   |
| 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 border="1"> <thead> <tr> <th>Date</th> <th>Particular</th> <th>LF</th> <th>Debit (₹)</th> <th>Credit (₹)</th> </tr> </thead> <tbody> <tr> <td></td> <td>Shreya's Current A/c. Dr.<br/>    To Navya's Capital A/c.<br/>    To Radhey's Capital A/c<br/>(Being entry for goodwill treatment passed)</td> <td></td> <td>24,000</td> <td>8,000<br/>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<br/>b) 13:12: 10<br/>c) 3:1: 1<br/>d) 5:3: 2</p> | Date  | Particular | LF              | Debit (₹) | Credit (₹) |  | Shreya's Current A/c. Dr.<br>To Navya's Capital A/c.<br>To Radhey's Capital A/c<br>(Being entry for goodwill treatment passed) |  | 24,000 | 8,000<br>16,000 |  |  |  |  |  | 1 |
| Date  | Particular  | LF    | Debit (₹)  | Credit (₹)      |           |            |  |  |  |        |                 |  |  |  |  |  |   |
|   | Shreya's Current A/c. Dr.<br>To Navya's Capital A/c.<br>To Radhey's Capital A/c<br>(Being entry for goodwill treatment passed)  |       | 24,000     | 8,000<br>16,000 |           |            |  |  |  |        |                 |  |  |  |  |  |   |
|   |   |       |            |                 |           |            |  |  |  |        |                 |  |  |  |  |  |   |

# Mid Year Accounting Paper Grade12

**Sebastian Brünink**



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