

SAMPLE QUESTION PAPER
SUBJECT- ACCOUNTANCY (OSS)
CLASS XII (2023-24)

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 the 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 as per the subject opted.

5. Question Nos.1 to 16 and 27 to 30 carries 1 mark each.
6. Questions Nos. 17 to 20, 31 and 32 carries 3 marks each.
7. Questions Nos. from 21, 22 and 33 carries 4 marks each.
8. Questions Nos. 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.

Q. No.	PART A (Accounting for Partnership Firms and Companies)	Marks
1	A & B are partners sharing profits and losses in the ratio of 3:2. C is admitted for $\frac{1}{4}$ and for which ₹30,000 and ₹10,000 are credited as a premium for goodwill to A and B respectively. The new profit-sharing ratio of A:B:C will be: a) 3:2:1 b) 12:8:5 c) 9:6:5 d) 33:27:20	1
2	Assertion: Batman, a partner in a firm with four partners has advanced a loan of ₹50,000 to the firm for last six months of the financial year without any agreement. He claims an interest on loan of ₹3,000 despite the firm being in loss for the year. Reasoning: In the absence of any agreement / provision in the partnership deed, provisions of Indian Partnership Act, 1932 would apply. a) Both A and R are correct, and R is the correct explanation of A. b) Both A and R are correct, but R is not the correct explanation of A. c) A is correct but R is incorrect. d) A is incorrect but R is correct.	1
3	If 10,000 shares of ₹10 each were forfeited for non-payment of final call money of ₹3 per share and only 7,000 of these shares were re-issued @ ₹11 per share as fully paid up, then what is the minimum amount that company must collect at the time of re-issue of the remaining 3,000 shares? a) ₹21,000 b) ₹9,000 c) ₹16,000 d) ₹30,000 OR On 1 st April 2022, Galaxy Ltd. had a balance of ₹8,00,000 in Securities Premium account. During the year company issued 20,000 Equity shares of ₹10 each as bonus shares and used the balance amount to	1

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**Great Britain. Public Record
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