

SAMPLE PAPER 1

ACCOUNTANCY

A Highly Simulated Practice Questions Paper
for CBSE **Class XII** (Term I) Examination

Instructions

1. This question paper comprises two Parts-I and II. There are 55 questions in the question paper.
2. Each part is divided into sections.
3. There is an internal choice provided in each Section.
(a) Part-I, contains three Sections-A, B and C. Section-A has questions from 1 to 18 and Section-B has questions from 19 to 36, you have to attempt any 15 questions each in both the sections.
(b) Part-I, Section-C has questions from 37 to 41. You have to attempt any 4 questions.
(c) Part-II, contains two Sections-A and B. Section-A has questions from 42 to 48, you have to attempt any 5 questions and Section-B has questions from 49 to 55, you have to attempt any 6 questions.
4. Each question carry 0.88 marks.
5. There is **NO** negative marking.
6. Specific instructions related to each Part and subdivisions (Section) is mentioned clearly before the questions. Candidates should read them thoroughly and attempt accordingly.

Roll No.

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Maximum Marks : 40
Time allowed : 90 Mins.

Part I Section A

(From question no. 1 to 18, attempt any 15 questions)

1. At the time of change in profit sharing ratio, workmen compensation reserve existing in the balance sheet against which no liabilities exist, is transferred to capital account of partners in their
(a) old profit sharing ratio
(b) new profit sharing ratio
(c) sacrificing ratio
(d) gaining ratio
2. interest is allowed by the company on the amount of calls-in-advance.
(a) 12% p.a.
(b) 6% p.a.
(c) 8% p.a.
(d) 15% p.a.
3. X and Y are partners in a firm sharing profits in the ratio of 3 : 2. An extract of their Balance Sheet is as follows

Liabilities	Amt (₹)	Assets	Amt (₹)
		Investments	20,000



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