

Punjab School Education Board, S.A.S. Nagar

Syllabus

Subject: Accountancy-II

(COMMERCE and HUMANITIES GROUP)

Class: 10+2

Session: 2021-22

Time : 3 hrs .

MM: 80

Instructions for Question Paper for Supplementary/ Compartment Examination

1. There are 3 sections in the question paper i.e. Part A, Part- B and Part- C. Part- A is compulsory for all the students and students may choose only one section from Part- B and Part- C.
2. There will 15 questions in all .
3. Part A will contain 7 questions . Q no 1 will contain 18 MCQs each of 1 mark. Question No. 2 consists of 4 sub parts (2(i) to 2(iv)) carrying 1 mark each. Answer of each Part should be given in 1-15 words . Question No. 3 to 6 (Out of which 2 will be theoretical and 2 will be numerical) will carry 2 marks each. Answer of theoretical question should be given in 2-5 lines. Question No. 7 consists of 3 sub parts (i, ii, iii) out of which 2 will be numerical and 1 will be theoretical (Attempt any 2 questions out of Three) Each question will carry 4 marks. Answer of theoretical question should be given in 10-15 lines.
4. Part B and Part C contain 8 questions. Question No. 8 will contain 22 MCQs each of 1 mark . Question No. 9 will consist of 2 sub parts (8a to 8b) carrying 1 mark each. Answer of each Part should be given in 1-15 words. Question No. 10 to 14 (Out of which 3 will be theoretical and 2 will be numerical) will carry 2 marks each. Answer of theoretical question should be given in 2-5 lines. Question No. 15 consists of 3 sub parts (i, ii, iii) out of which 2 will be numerical and 1 will be theoretical (Attempt any 2 questions out of Three) Each question will carry 4 marks. Answer of theoretical question should be given in 10-15 lines.

for 21/6/22

UNIT WISE DISTRIBUTION OF MARKS.

Units	PART A	MCQs	1 Mark	2 Marks	4 Marks (Do any two)
UNIT 1	FINANCIAL STATEMENTS FOR NOT-FOR PROFIT ORGANISATIONS		2	2	1
UNIT 2	ACCOUNTING FOR PARTNERSHIP FIRMS	6			
UNIT 3	CHANGE IN PROFIT SHARING RATIO	6			
UNIT 4	ADMISSION OF A PARTNER	6			
UNIT 5	RETIREMENT AND DEATH OF A PARTNER		1	1	1
UNIT 6	DISSOLUTION OF PARTNERSHIP FIRMS		1	1	1
		MCQs	1 Mark	2 Marks	4 Marks (Do any two)
	Part B				
UNIT 7	ACCOUNTING FOR SHARE CAPITAL	10			
UNIT 8	ACCOUNTING FOR DEBENTURES		1	2	1
UNIT 9	ANALYSIS OF FINANCIAL STATEMENTS Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013) TOOLS OF FINANCIAL ANALYSIS: ACCOUNTING RATIOS	12			
UNIT 9	FINANCIAL STATEMENTS OF A COMPANY -COMPARATIVE AND COMMON SIZE STATEMENTS			1	1
UNIT 10	CASH FLOW STATEMENT		1	2	1
		MCQs	1 Mark	2 Marks	4 Marks (Do any two)
	OR Part-C (COMPUTERIZED ACCOUNTING SYSTEM)				
UNIT 7	OVERVIEW OF COMPUTERISED ACCOUNTING SYSTEM	10			
UNIT-8	USING COMPUTERISED ACCOUNTING SYSTEM		1	3	1
UNIT-9	DATABASE MANAGEMENT SYSTEM		1	2	2
UNIT 10	ACCOUNTING APPLICATION OF ELECTRONIC SPREADSHEET	12			

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21/6/22