Accountancy (DA)
CLASS-XII
Session : 2025-26

Time Allowed :3 Hrs

Theory: 80 Marks
Practical: 15 Marks
INA: 05 Marks
Total Marks: 100 Marks

STRUCTURE OF QUESTION PAPER (For DA Students)

1. The question paper will cover whole of the syllabus.
2. There are 3 sections in the question paper i.e. Section A, Section B, and Section C. Section A is compulsory for all the students and students may choose only one section from Section B and Section C. Section A, Section B and Section C will be set from the Part-I and Part-II and Part-III of the syllabus respectively.
3. Total 6 Questions will be set in the question paper.
4. All units of the syllabus should be given adequate representation in the question paper.
5. There is no word, line or page limit for numerical questions.
6. The use of non-programmable simple calculator is allowed.

SECTION-A

Multiple Choice Question: Question No. 1 consists of 19 sub parts (i to xix) carrying 2 mark each including **multiple choice / fill in the blanks (with two options) / True-False / one word or one sentence type** questions. (Answer to these questions should be given in 1 to 15 words).

19x2=38

Very Short Answer Question: Question No. 2 consists of 3 sub parts (i to iii) (with internal choice, out of which 2 will be the theoretical and 4 will be numerical). Each question will carry 3 marks. Answer to each question should be in 40-60 words.

3x3=9

Short answer type Question: Question No. 3 consists of 3 sub parts (i to iii) (with internal choice, out of which 1 will be the theoretical and 5 will be numerical). Each question will carry 4 marks. Answer to each question should be in about 80-100 words.

3x4=12

Multiple Choice Question: Question No. 4 consists of 7 sub parts (i to vii) carrying 2 mark each including **multiple choice / fill in the blanks (with two options) / True-False / one word or one sentence type** questions. (Answer to these questions should be given in 1 to 15 words).

7x2=14

Very Short Answer Question: Question No. 5 (with both numerical in internal choice) will carry 3 marks. Answer to this question should be in 40-60 words.

1x3=3

Short Answer Type Question: Question No. 6 (numerical with theoretical in internal choice) will carry 4 marks. Answer to this question should be in about 80-100 words.

1x4=4

Unit wise division of the Marks

Unit No	Name of the Unit	Section - A (2 Mark Question)	Section -B (3 Marks Question)	Section - C (4 Marks Question)
Section A (Part-I)				
1	**Accounting for partnership Firms**	3	1 Numerical Question from Unit 1 and 2 (with theoretical internal choice not from the same unit)	1 Numerical Question from Unit 1 and 2 (with Numerical internal choice not from the same unit)
2	**Reconstitution of A Partnership Firm – Admission of A Partner**	4		
3	**Reconstitution of A Partnership Firm – Retirement / Death of A Partner**	3	1 Numerical Question from Unit 3 and 4 (with Numerical internal choice not from the same unit)	1 Numerical Question from Unit 3 and 4 (with theoretical internal choice not from the same unit)
4	**Dissolution of Partnership Firm**	3		
5	**Accounting For Share Capital**	3	1 Numerical Question from Unit 5 and 6 (with theoretical internal choice not from the same unit)	1 Numerical Question from Unit 5 and 6 (with Numerical internal choice not from the same unit)
6	**Issue of Debentures**	3		
	Total Marks	**19x2=38**	**3x3=9**	**3x4=12**

Section B (Part-II)

			1 Numerical Question from Unit 7 to 10 (with Numerical internal choice not from the same unit)	1 Numerical Question from Unit 7 to 10 (with theoretical internal choice not from the same unit)
7	**Financial Statements of A Company**	1		
8	**Analysis of Financial Statements**	2		
9	**Accounting Ratios**	2		
10	**Cash Flow Statement**	2		
	Total Marks	7x2=14	1x3=3	1x4=4

Section C (Part-III)

			1 Numerical Question from Unit 7 to 10 (with Numerical internal choice not from the same unit)	1 Numerical Question from Unit 7 to 10 (with theoretical internal choice not from the same unit)
7	**Overview of Computerised Accounting System**	2		
8	**Spreadsheet**	1		
9	**Use of Spreadsheet In Business Applications**	2		
10	**Graphs and Charts For Business Data**	2		
	Total Marks	7x2=14	1x3=3	1x4=4

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