

**Term-II**  
**Subject: Accountancy-II**  
**(COMMERCE and HUMANITIES GROUP)**  
**Session: 2021-22**

**Time : 2 Hours**

**MM: 40**

**Term II Examination**

- At the end of the second term, the Board would organize Term II or Year-end examination based on the rationalized syllabus of Term II only (i.e., approximately 50% of the entire syllabus).
- This examination would be held around March-April 2022 at the examination centres fixed by the Board.
- The paper will be of 2 hours duration.
- Marks of the Term II Examination would contribute to the final overall score.

**STRUCTURE OF QUESTION PAPER (THEORY)**

1. The question paper will cover 50% of the whole syllabus.
2. 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. Part- A, Part- B and Part- C will be set from Term – I of the syllabus.
3. 13 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.

**PART-A**

**Question No. 1** consists of 4 sub parts (1a to 1d) carrying 1 mark each. Answer of each Part should be given in 1-15 words. Objective type questions may include questions with one word to one sentence answer/fill in the blank/true or false/multiple choice type questions.

**Question No. 2 to 5** (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. 6** 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.

**PART-B**

**Question No.7** will consist of 2 sub parts (7a to 7b) carrying 1 mark each. Answer of each Part should be given in 1-15 words. Objective type questions may include questions with one word to one sentence answer/fill in the blank/true or false/multiple choice type questions.

**Question No. 8 to 12** (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. 13** 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.

### PART-C

**Question No.7** will consist of 2 sub parts (7a to 7b) carrying 1 mark each. Answer of each Part should be given in 1-15 words. Objective type questions may include questions with one word to one sentence answer/fill in the blank/true or false/multiple choice type questions.

**Question No. 8 to 12** (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. 13** 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.

### TERM-II Syllabus

	PART A	1 Mark	2 Marks	4 Marks (Do any two)
<b>Units</b>				
UNIT 1	FINANCIAL STATEMENTS FOR NOT-FOR PROFIT	2	2	1
UNIT 5	RETIREMENT AND DEATH OF A PARTNER	1	1	1
UNIT 6	DISSOLUTION OF PARTNERSHIP FIRMS	1	1	1
	Part B	1 Mark	2 Marks	4 Marks (Do any two)
UNIT 8	ACCOUNTING FOR DEBENTURES	1	2	1
UNIT 9	FINANCIAL STATEMENTS OF A COMPANY -COMPARATIVE AND COMMON SIZE STATEMENTS		1	1
UNIT 10	CASH FLOW STATEMENT	1	2	1
	OR Part-C (COMPUTERIZED ACCOUNTING SYSTEM)	1 Mark	2 Marks	4 Marks (Do any two)
UNIT-8	USING COMPUTERISED ACCOUNTING SYSTEM	1	3	1
UNIT-9	DATABASE MANAGEMENT SYSTEM	1	2	2

