Model Question Paper(आदर्श प्रश्न पत्र)Accountancy (लेखांकन)

Class (कक्षा) 10+1 Session (सत्र): 2025-26MM=80

1. Model question paper is divided into five parts, ie Part-A, Part-B, Part-C, Part-D and Part-E
आदर्श प्रश्न-पत्र को पांच भागों में बांटा गया है, अर्थात भाग-ए, भाग-बी, भाग-सी, भाग-डी तथा भाग-ई

2.Part-A will be 16 marks of MCQ, Part-B of 20 marks, Part-C of 15 Marks,Part-D of 4 Marksand Part-E25 Marks
भाग-ए 16 अंकों के वस्तुनिष्ठ प्रश्न, भाग-बी 20 अंकों का, भाग-सी 15 अंकों का, भाग-डी 4 अंकों का तथा भाग -ई 25 अंकों का होगा ।

3. Candidates are required to give answer in their own words as far as possible. For 2 marks question 40-50 words, for3 marks question 80-120words for 4 marks question 130-180words and for 5 marks 180-220 words.
परीक्षार्थी जहाँ तक सम्भव हो सके अपने ही शब्दों में उत्तर दें, दो अंक के प्रश्न के लिए 40-50 शब्द, 3 अंक के लिए 80-120 शब्द, 4 अंक के प्रश्न के लिए 130-180 शब्द तथा 5 अंकों के लिए 180-220 शब्द निर्धारित किये गए हैं ।

Part-A Objective Type Questions (MCQ) भाग-ए (वहुविक्ल्पीय/वस्तुनिष्ठ प्रश्न)) (MM= 16X1= 16)

Choose the correct alternative from the following four alternatives :

(निम्नलिखित चार विकल्पों में से सही विकल्प का चुनाव करें) :

Q. 1 The work of accounting begins :(लेखांकन का कार्य आरम्भ होता है) :

(A) Where the work of book-keeping begins (जहाँ पर पुस्तपालन का कार्य आरम्भ होता है)

(B) Where the work of book-keeping ends (जहाँ पर पुस्तपालन का कार्य समाप्त होता है)

(C) Where the accounting books are not written (जहाँ पर लेखांकन की पुस्तकें नहीं लिखी जाती हैं)

(D) Where the accounting books are not necessary (जहाँ पर लेखांकन के पुस्तकें आवश्यक नहीं होती हैं)

Q. 2 Fictitious asset is :कृत्रिम सम्पति है :

(A) Goods (माल) (B) Plant(प्लांट) (C) Preliminary Expenses(प्रारम्भिक व्यय) (D) Building (भवन)

Q. 3(Assertion) :The amount of drawings is deducted from the capital of the businesson the liability side of balance sheet.

(दावा) : आहरण की राशि स्थिति विवरण के दायित्व पक्ष में व्यवसाय की पूंजी में से घटाई जाती है |

(Reason) : According to the accounting principle Business entity concept, the existence of owner is separate from the existence of business.

(कारण): लेखांकन सिद्धांत "व्यावसायिक इकाई अवधारणा" के अनुसार मालिक का अस्तित्व व्यवसाय के अस्तित्व से अलग होता है ।

(A) Both assertion and reason are correct, and (R) is the correct explanation of (A)
दावा और कर्ण दोनों सही हैं और कारण दावे का सही स्पष्टीकरण करता है

(B) Both assertion and reason are correct, but (R) is not the correct explanation of (A)
दावा और कर्ण दोनों सही हैं, परन्तु कारण दावे का सही स्पष्टीकरण नहीं करता है

(C) (A) is true, but (R) is false
दावा सही है, परन्तु कारण गलत है

(D) (A) is false, but (R) is true
दावा गलत है, परन्तु कारण सही है

Q. 4Accounting standards must be :लेखांकन प्रमाप अवश्य होने चाहिए :

(A) Simple(सरल) (B) Clear(स्पष्ट)

(C) Simple and clear(सरल और स्पष्ट) (D) According to the nature of organization (संगठन की प्रकृति के अनुसार)

Q. 5The steps in accounting process are :(लेखांकन प्रक्रिया के चरण होते हैं) :

(A) Two(दो) (B) Three (तीन) (C) Four(चार) (D) Five(पांच)

Q. 6Goods sold to Ram of Rs. 400, the journal entry will be :

Options	**Particulars**	**Dr. Amt.in Rs.**	**Cr Amt.in Rs.**
(A)	Ram's A/c Dr	400	
	To Sales A/c		400
(B)	Purchases A/c Dr	400	
	To Ram's A/c		400
(C)	Cash A/c Dr	400	
	To Sales A/c		400
(D)	Sales A/c Dr	400	
	To Ram's A/c		400

Q. 7The discount column of cashbook :(रोकड़ बही के कटौती खाने को) :

(A) Total is done(जोड़ा जाता है) (B) It is balanced (शेष निकाला जाता है)

(C) Neither total is done nor balanced (न जोड़ा जाता है और न ही शेष निकाला जाता है)

(D) Total is done or balanced(जोड़ा जाता है या शेष निकाला जाता है)

Q. 8Match the following items :(निम्नलिखित मदों का मिलान करें) :

(a) Cashbook (रोकड़बही) =(1) Credit Transactions(उधार लेन-देन)

(b) Purchases Book (क्रय बही) = (2) Cash Transactions(रोकड़ लेन-देन)

(c) Trial Balance (तलपट) = (3) Overdraft as per Passbook(पासबुक के अनुसार अधिविकर्ष)

(d) Bank Reconciliation Statement = (4) Mathematical Errors(अंकगणितीय अशुद्धियाँ)
(बैंक समाधान विवरण)

(A) a-3, b-4, c-2, d-1 (B) a-2, b-1, c-4, d-3 (C) a-4, b-3, c-2, d-1 (D) a-2, b-3, c-4, d-1

Q. 9Normal balance of passbook is :(पासबुक का सामान्य शेष होता है) :

(A) Negative(ऋणात्मक)(B) Debit(डेबिट) (C) Debit and Credit (डेबिट तथा क्रेडिट)(D) Credit(क्रेडिट)

Q. 10 The main objective of preparing trial balance is :(तलपट बनाने का मुख्य उदेश्य होता है) :

(A) To know the accuracy of accounts(खातों की शुद्धता को जानने के लिए)

(B) To know the financial position of the business (व्यवसाय की वितीय स्थिति को जानने के लिए)

(C) To know the mathematical accuracy of accounts(खातों की अंकगणितीय शुद्धता को जानने के लिए)

(D) To know the profit or loss of the business(व्यवसाय के लाभ या हानि को जानने के लिए)

Q. 11When trial balance is not matched, the difference is written :
(जब तलपट का शेष नहीं मिलता है, तो उसके अंतर को लिखा जाता है) :

(A) In Drawings A/c(आहरण खाते में) (B) In Suspense A/c(उचन्ती खाते में)

(C) In Capital A/c(पूंजी खाते में) (D) In Discount A/c(कटौती खाते में)

Q. 12 A company purchased a machine for Rs. 20000 and installation expenses are Rs. 5000. The scrap value of machine is Rs. 3000. Life of machine is 10 years. The amount of depreciation will be :
(A) Rs. 2200 (B) Rs. 2500 (C) Rs. 2800 (D) Rs. 2000

Q. 13The creation of reserve is :(संचय बनाना होते हैं) :

(A) Necessary(आवश्यक) (B) Compulsory(अनिवार्य)

(C) Not Necessary(आवश्यक नहीं) (D) Illegal(अवैधानिक)

Q. 14 The balance sheet of the business is prepared :(व्यवसाय का स्थिति विवरण बनाया जाता है) :

(A) To know thenet profit or net loss of the business(व्यवसाय के शुद्ध-लाभ या शुद्ध-हानि को जानने के लिए)

(B) To know the gross profit or loss of the business(व्यवसाय के सकल लाभ या सकल हानि को जानने के लिए)

(C) To know the net sales of the business(व्यवसाय के शुद्ध विक्रय को जानने के लिए)

(D) To know the financial position of the business(व्यवसाय की वितीय स्थिति को जानने के लिए)

Q. 15 Net Profit = Rs. 50000, Indirect Expenses = Rs. 10000, Indirect Incomes = Rs. 5000, Direct expenses = Rs. 2000. The amount of gross profit will be :
(A) Rs. 58000 (B) Rs. 67000 (C) Rs. 55000 (D) Rs. 60000

Q. 16The adjustment of interest on drawings will be :(आहरण पर ब्याज का समायोजन होगा) :

(A) On the credit side of Profit-Loss A/c and added to drawings on the liability side of balance sheet
(लाभ-हानि खाते के क्रेडिट पक्ष तथा स्थिति विवरण में दायित्व पक्ष में आहरण में जोड़कर)

(B) Only on the credit side of the Profit-Loss A/c(केवल लाभ-हानि खाते के क्रेडिट पक्ष में)

(C) On the asset side of balance sheet (स्थिति विवरण के सम्पति पक्ष में)

(D) on the debit side of Profit-Loss A/c (लाभ-हानि खाते के डेबिट पक्ष में)

Part-B (Very short answer questions) (2 Marks Questions)
भाग-बी (अति लघु-उत्तरीय प्रश्न) (2 अंकों वाले प्रश्न)(MM=10X2=20)

Q. 17Write two features of accounting. (लेखांकन की दो विशेषताएं लिखें) (2X1) = 2

Q. 18Explain the following accounting principles :(निम्नलिखित सिद्धांतों को स्पष्ट करें) (2X1) = 2

(i) Money measurement concept(मुद्रा माप की अवधारणा)

(ii) Principle of conservation (रूढ़िवादिता का सिद्धांत

Q. 19 What is the meaning of cashbook ? Explain. (रोकड़ बही का क्या अर्थ है ? स्पष्ट करें | (1+1) =2

Q. 20What is the meaning of sales book ? Explain its specimen. (विक्रय बही का क्या अर्थ है ? इसके प्रारूप कोसमझाएं) | (1+1) = 2

Q. 21 Explain the difference between balance method and total amount method for preparing the trial balance. (तलपट को बनाने की शेष विधि तथा कुल योग विधि में अंतर स्पष्ट करें)| (2X1) = 2

Q. 22Explain the major causes of depreciation. (ह्रास के मुख्य कारणों का वर्णन करें) (2X1) = 2

Q. 23 Explain the difference between revenue reserve and capital reserve. (आयगत संचय तथा पूंजीगत संचय में अंतर स्पष्ट करें) | (2X1) = 2

Q. 24 What is the meaning of financial statements ?(वितीय विवरणों का क्या अर्थ है ?) (2X1) = 2

Q. 25Differentiate Trading A/c from Profit-Loss A/c.(व्यापारिकखाते तथा लाभ-हानि खाते में अंतर स्पष्ट करें)(2X1)=2

Q. 26Explain the need of adjustments, while preparing the final accounts of business. (व्यवसाय के अंतिम खातों को बनाते समय समायोजनाओं की आवश्यकता का वर्णन करें | (2X1) = 2

Part-C (Short Answer Questions) (3 Marks Question)(लघु उत्तरीय प्रश्न) भाग-सी (3 अंकों वाले प्रश्न)(5X3) = 15

Q. 27Explain the following accounting terms. (निम्नलिखित लेखांकन शब्दों को स्पष्ट करें) |

(i) Assets (सम्पतियाँ) (ii) Stock(रहतिया) (iii) Discount(कटौती) **(3X1) = 3**

Q. 28 What is the need of accounting standards ?(लेखांकन प्रमापों की क्या आवश्यकता है ? (3X1) = 3

Q. 29 Prepare accounting equation from the following transactions. (निम्नलिखित लेन-देनों से लेखांकनसमीकरण बनाएं) | (3X.5) = 3

Sr.No.	Particulars/Transactions	Amount in Rs.
1	Mohan started business with cash	10000
2	Purchased goods for cash	2000
3	Purchased goods from Ram	5000
4	Sold goods for cash (Costing Rs. 2000)	3000
5	Rent Paid	500
6	Drawings	1000
	Total	**21500**

OR (अथवा)

Q.Write limitations of double entry system for accounting.(लेखांकन की दोहरी लेखा प्रणाली की सीमाओं का वर्णन करें)(3X1) = 3

Q. 30 Prepare cashbook from the following transactions. (निम्नलिखित लेन-देनों से रोकड़बही बनाएं)(3X.5) = 3

Date	Particulars	Amount in Rs.
2020 June 1	Opening balance of cash.	4000
June 5	Goods sold for cash.	8000
June 10	Purchased goods from Mohan.	500
June 18	Purchased furniture.	1500
June 20	Rent paid.	400
June 24	Goods sold to Ram.	800
June 28	Withdrew for personal use.	600
	Total	**15800**

Case Study Question **(3X1) = 3**

Q. 31A and B is established a company having capital with Rs. 100000 which they contribute equally. They are running a business of fast foods but initially sale is very less. So they decided to give discount their customers. After some time they advertise their products in the market also and spend Rs. 10000. Company paid electricity bill of A for Rs. 500 and paid also company's electricity bill of Rs. 1000. Now company has a requirement ofRs. 50000 as additional capital and both contribute in equal.

Answer the following questions :

(A) What type of discount is given by the company to the customers ?

OR (अथवा)

What is the amount of deferred expenditure of the company ?

(B) What is the total amount of drawings of the company ?

(C) What is the total amount capital of A and B at last time ?

Part-D (Long Answer Questions)भाग-डी(दीर्घ उत्तरीय प्रश्न)**(4 Marks)**(4 अंकों वाले प्रश्न) **(1+2+1) = 4**

Q. 32The following is the trial balance of M/s XYZ as on 31st December 2024. You have to prepare Trading A/c, Profit-Loss A/c and Balance Sheet of the company. (निम्नलिखित रूप से एक्स, बाई तथा जेड का 31st दिसम्बर 2024 को तलपट दिया गया है |आपको कम्पनी का व्यापारिक खाता, लाभ-हानि खाता तथा स्थिति विवरण तैयार करना है |

Name of the Accounts	Debit Amount in Rs.	Credit Amount in Rs.
Capital A/c(पूंजी)	-	25000
Purchases and Purchases Return A/c(क्रय तथा क्रय वापसी)	60000	2000
Sales Return and Sales A/c(विक्रय वापसी तथा विक्रय)	1000	80000
Debtors and Creditors A/c(देनदार तथा लेनदार)	8000	4000
Discount A/c(कटौती)	100	300
Opening Stock A/c(प्रारम्भिक स्टॉक)	500	-
Repair and Renewals A/c(मुरम्मत तथा नवीनिकरण)	400	-
Wages A/c(मजदूरी)	700	-
Carriage Outwards A/c(बाहरी भाड़ा)	400	-
Machinery A/c(मशीन)	16000	-
Investments A/c(निवेश)	14000	-
Life Insurance A/c(जीवन बीमा)	500	-
Drawings A/c(आहरण)	1000	-
Sales Tax A/c(विक्रय कर)	500	-
Cash in Hand A/c(हस्तगत रोकड़)	8595	-
Creditors for Rent A/c(किराये के लिए लेनदार)	-	395
Total	**111695**	**111695**

Closing Stock : Rs.5465.

Part-E (Long Answer Questions) भाग-ई (दीर्घ उत्तरीय प्रश्न)(5 Marks Questions)(5 अंकों वाले प्रश्न)(5X5) = 25

Q. 33 Prepare journal from the following informations :(निम्नलिखित सूचनाओं के आधार पर रोजनामचा बनाएं) |

(5X1) = 5

Date	Particulars	Amount in Rs.
2020 December 1	Business started with cash.	75000
December 7	Purchased goods for cash	10000
December 9	Sold goods to Ram.	5000
December 18	Salary Paid.	2000
December 20	Cash received from Ram and discount given Rs.200.	-
	Total	**92000**

OR (अथवा)

Q. What is the meaning of journal ? Explain its features.(रोजनामचे का क्या अर्थ है ? इसकी विशेषताओं कावर्णन करें) |

(1+4) = 5

Q. 34 Prepare bank reconciliation statement from the following information :(निम्नलिखित सूचनाओं के आधार पर बैंक समाधान विवरण बनाएं) | **(5X1) = 5**

Sr.No.	Particulars	Amount in Rs.
(1)	Overdraft as per cash book.	2500
(2)	Cheque issued but not presented for payment.	2000
(3)	Cheque deposited into the bank but not credited by the bank.	1000
(4)	Interest on overdraft charged by the bank.	50
(5)	Payment side of cash book overcast.	500
	Total	**6050**

OR (अथवा)

प्रश्न : उन कारणों का वर्णन करें जिनके कारण रोकड़ बही का शेष पास बुक के शेष से नहीं मिलता है |(Explain the causes with which the balance of cashbook is not matched with the balance of passbook.)

Q. 35 Rectify the following errors :(निम्नलिखित अशुद्धियों का सुधार करें) | **(5X1) = 5**

Sr. No.	Transactions	Amount in Rs.
(1)	Received Ramesh Rs.200 wrongly entered as from Suresh.	200
(2)	Salary paid to company's clerk has been debited to wages A/c.	150
(3)	Purchased Typewriter and entered in office expenses.	650
(4)	Withdrew Rs. 400 for personal use, debited in Trading A/c	400
(5)	Purchased furniture and debited in Purchases A/c.	300
	Total	**1700**

Q. 36 A company purchased a machine for Rs. 30000, spent Rs. 4000 on its repairs and Rs. 1000 on its installation on 1st January 2012. On 1st July 2014 the machine was sold for Rs. 25000. Prepare Machinery A/c for five years by straight line method.

(एक कम्पनी ने 1 जनवरी 2012 को मशीन खरीदी और इसकी मुरम्मत पर 4000 रुपए तथा स्थापित करने का 1000 रुपए खर्च किया | 1 जुलाई 2014 को इस मशीन को 25000 रुपए में बेच दिया गया | कम्पनी का स्थायी ह्रास पद्धति से पांच सालों का मशीन खाता बनाएं) |

(5X1) = 5

Q. 37Following is the trial balance of Z Ltd.Company. Prepare Trading A/c, Profit-Loss A/c and Balance Sheet of the company.

(निम्नलिखित रूप से जेड लिमिटेड का तलपट दिया गया है, कम्पनी का व्यापारिक खाता, लाभ-हानि खाता तथा स्थिति विवरण बनाएं) | **(1+2+2) = 5**

Name of the Accounts	Debit Amount in Rs.	Credit Amount in Rs.
Capital (पूंजी)	-	7670
Cash in Hand (हस्तगत रोकड़)	30	-
Purchases (क्रय)	8990	-
Sales (विक्रय)		11060
Cash at Bank (बैंक स्थित रोकड़)	885	-
Furniture (फर्नीचर)	225	-
Freehold Premises (स्वतंत्र सम्पतियाँ)	1500	-
Lighting Expenses (बिजली खर्च)	65	-
Bills Receivable (प्राप्य विपत्र)	825	-
Sales Return (विक्रय वापसी)	30	-
Salaries (वेतन)	1075	-
Creditors (लेनदार)	-	1890
Debtors (देनदार)	5700	-
Opening Stock (प्रारम्भिक स्टॉक)	3000	-
Printing (प्रिंटिंग)	225	-
Bills Payable (देय विपत्र)	-	1875
Rates and Taxes(कर)	190	-
Discount Allowed (दी गयी कटौती)	200	-
Discount Received (प्राप्त की गयी कटौती)	-	445
Total	**22940**	**22940**

Additional Adjustments : (1) Closing Stock Rs. 1800. (2)Depreciate furniture by Rs. 50. (3) Outstanding salary at the end of year Rs. 100.(4) Rates and Taxes are paid in advance Rs. 30.

Answer Key (MCQ) - 10+1 Accountancy Model Paper Session - 2025-26

Q. 1. (B), Q. 2 (C), Q. 3 (A), Q. 4 (C), Q. 5 (C), Q. 6 (A), Q. 7 (A), Q. 8 (B), Q. 9 (D), Q. 10 (C), Q. 11 (B), Q. 12 (A), Q. 13 (C), Q. 14 (D), Q. 15 (C), Q. 16 (A)

Syllabus Regarding 10+1 Accountancy (Financial Accounting-I)2025-26
Unit wise distribution of marks **MM= 80**

Design of Question Paper (Blue Print), MCQ=16 (Part-A=13 + Part-B=3)

Part-A MM-59(Financial Accounting-I)

Course Contents

Unit	Name of the units	MCQ 1 Mark Question	2 Marks Question	3 Marks Question	4 Marks Question	5 Marks Question	Total Marks Assigned
I	Introduction to accounting	2	1 T	1 T	-	-	7
II	Theory base of accounting	2	1 T	1 T	-	-	7
III	Recording of business transactions-I	2	-	1 N OR T	-	1 N OR T	10
IV	Recording of business transactions-II	2	2 T	1 N	-	-	9
V	Bank Reconciliation Statement	1	-	-	-	1 N OR T	6
VI	Trial balance and rectification of errors	2	1 T	-	-	1 N	9
VII	Depreciation, reserve and provisions	2	2 T	-	-	1 N	11
	Total of Part-A	**13X1=13**	**7X2=14**	**4X3=12**	**-**	**4X5=20**	**59**
	Part-B MM-18 (FinalAccounts)						
VIII	Financial statements-I	1	2 T	-	1 N	-	9
IX	Financial statements-II	2	1 T	-	-	1 N	9
	Case Study Question (Unit-VII, VIII & IX)	-	-	1	-	-	3
	Total of Part-B	**3**	**3X2=6**	**1X3=3**	**1X4=4**	**1X5=5**	**21**
	Grand Total of Part-A and Part-B	**16X1=16**	**10X2=20**	**5X3=15**	**1X4=4**	**5X5=25**	**80**
	Internal Assessment						**20**
	Total						**100**

Note:
1. Nstands for numerical and T for theory.
2. N/T means that question of numerical or theory may be set in the question paper.
3. N OR T stands for choice in the question,i.e. student have to attempt only one question out of two.

Detailed Syllabus of 10+1 Accountancy, Session-2025-26 MM-80

Part-A: Financial Accounting-I (MM-59)

Unit-I Introduction to Accounting: (7-Marks)

Concept, features, objectives, advantages and limitations of accounting system, users of accounting information, internal and external users, features of qualitative accounting information, role of accounting system in business.basic accounting terms, transactions, capital, drawings, assets, liabilities, revenue, expenditure, stock, debtors, creditors, voucher,discount.

Unit-II Theory Base of Accounting: (7-Marks)

Accounting assumptions, concepts, principles and conventions of accounting system, business entity concept, money measurement concept, going concern concept,cost concept, revenue concept, matching concept, principle of full disclosure, principle of consistency, principle of conservation and materiality, accounting standards, applicability of accounting standards, features and importance of accounting standards,Indian accounting standards.

Unit-III Recording of Business Transactions-I: (10-Marks)

Accounting process, books of original entries, double entry system, voucher, source of transactions, accounting equation, meaning and preparation of accounting equation, rules of debit and credit, journal, meaning, features and importance of journal, meaning and utility of ledger, posting from journal to ledger

Unit-IVRecording of Business Transactions-II: (9-Marks)

Special purpose books, cashbook, meaning and its types, petty cashbook, purchases book, sales book, purchases return book, sales return book, ledger, meaning and other subsidiary books, journal proper.

Unit-V Bank Reconciliation Statement: (6-Marks)

Bank reconciliation statement, meaning, need and preparation of bank reconciliation statementcauses of difference between cashbook and passbook.

Unit-VI Trial Balance and Rectification of Errors: (9-Marks)

Meaning, objectives and preparation of trial balance, methods of preparing trial balance, balance method, total amount method, balance and total method, errors, concept and types of errors, errors affecting trial balance and errors not affecting trial balance, detection and rectification of errors, one-sided errors and two-sided errors, suspense account, meaning and preparation of suspense account.

Unit-VII Depreciation, Provisions and Reserves: (11-Marks)

Meaning, concept and need of depreciation, causes of depreciation, methods of depreciation, straight line method, written down value method (excluding change in method), chargingdepreciation to assets accounts, creating provisions for depreciation/ accumulated depreciation account, treatment of disposal of assets, concept, features and importance of reserves, types of reserves, revenue reserves, capital re4serves, general reserves, specific reserves and secret reserves, meaning and need of provisions, difference between reserves an provisions, provision for doubtful debts, provision for discount on debtors and creditors, provision for depreciation and taxation.

Part-B: (Final Accounts) (MM-21)

Unit-VIII Financial Statements-I: (9-Marks)

Concept, types and uses of financial statements, trading account, profit and loss account, balance sheet, meaning and difference between capital expenditure and revenue expenditure, presentation of financial statements, operating profit (EBIT) vertical and horizontal forms of financial statements preparation of financial statements without adjustments.

Unit-IX Financial Statements-II: (9-Marks)

Meaning and need of different adjustments in preparing of financial statements, financial statements with adjustments, closing stock, outstanding expenses, prepaid expenses and accrued income, income received in advance, depreciation and bad debts, provision for doubtful debts, provision for discount on debtors and creditors, commission to manager, interest on capital, preparation of trading account, profit and loss account and balance sheet.

Case Study Question (Unit-VII, VIII & IX) 3-Marks

Depreciation, Reserve & Provisions (Unit-VII),Financial Statements-I(Unit-VIII)& Financial Statements-II (Unit-IX)

BOOKS RECOMMENDED:

लेखाशास्त्र – I
लेखाशास्त्र – II

Accountancy - I
Accountancy - II

Published by N.C.E.R.T. New Delhi

Syllabus Regarding Accountancy Class: 10+1 Session: 2025-26

Financial Accounting-I MM=80

Name of the Units and Unit wise Distribution of Marks

Part-A Basic Concepts of Accounting MM=59

Course Structure

Units	Name of the Units	Marks Assigned
I	Introduction to Accounting	7
II	Theory base of accounting	7
III	Recording of business transactions-I	10
IV	Recording of business transactions-II	9
V	Bank reconciliation statement	6
VI	Trial balance and rectification of errors	9
VII	Depreciation, reserve and provisions	11
	Total Part-A	**59**
Part-B	**Final Accounts**	-
VIII	Financial statements-I	9
IX	Financial statements-II	9
	Case Study Question (Unit-VII,VIII & IX)	**3**
	Total Part-B	**21**
	Grand Total of Part-A and Part-B	**80**
	Internal Assessment	**20**
	Total	**100**

Syllabus for Assertion/Reasoning, Matching & Case Study Questions

Units	Name of the Title	Name of the units
I, II & III	Assertion/Reasoning Question	Introduction to Accounting (Unit-I), Theory Base of Accounting (Unit-II)& Recording of Business Transactions-I (Unit-III)
IV, V & VI	Matching Question	Recording of Business Transactions-II (Unit-IV), Bank Reconciliation Statement (Unit-V), Trial Balance & Rectification of Errors (Unit-VI)
VII, VIII& IX	Case Study Question	Depreciation, Reserve &Surpluses (VII), Financial Statements-I (Unit-VIII), Financial Statements-II (Unit-IX)

Designing of Question Paper (Blue Print) Class=10+1Subject: Accountancy Session 2025-26 MM=80

Part-A MM= 59

Units	Lessons	1 Mark Question(MCQ)	2 Marks Question	3 Marks Question	4 Marks Question	5 Marks Question	Total Marks Assigned
(I)Introduction to Accounting	(i) Accounting: Meaning & Objectives	1	1 T	-	-	-	3
	(ii) Basic Accounting Terms	1	-	1 T	-	-	4
(II) Theory Base of Accounting	(iii) Accounting Concepts & Principles	1	1 T	-	-	-	3
	(iv) Accounting Standards	1	-	1	-	-	4
(III) Recording of Business Transactions-I	(v) Process & Base of Accounting System, Double Entry System (vi) Accounting Equation	1	-	1 T OR N	-	-	4
	(vii) Journal : Meaning & Objectives	1	-	-	-	1 T OR N	6
(IV) Recording of Business Transactions-II	(viii) Cash Book	1	1 T	1 N	-	-	6
	(ix) Other Subsidiary Books	-	1 T	-	-	-	2
	(x) Ledger	1	-	-	-	-	1
(V) Bank Reconciliation Statement	(xi) Bank Reconciliation Statement	1	-	-	-	1 T OR N	6
(VI) Trial Balance & Rectification of Errors	(xii) Trial Balance & Errors	1	1 T	-	-	-	3
	(xiii) Rectification of Errors	1	-	-	-	1 N	6
(VII) Depreciation, Reserve & Provisions	(xiv) Depreciation	1	1 T	-	-	1 N	8
	(xv) Reserve & Provisions	1	1 T	-	-	-	3
Total of Part-A		**13X1 =13**	**7X2=14**	**4X3 =12**	**-**	**4X5 =20**	**59**
Part-B(MM = 21)							
(VIII) Financial Statements-I	(xvi) Financial Statements-I	1	2 T	-	1 N	-	9
(IX) Financial Statements-II	(xvii) Financial Statements-II	2	1 T	-	-	1 N	9
Case Study Question (Unit-VII, VIII & IX) (Depreciation, Reserve & Surpluses, Financial Statements-I & II)		-	-	1 N	-	-	3
		-	-	-	-	-	-
Total of Part-B		**1X3 = 3**	**3X2 =6**	**1X3 =3**	**1X4 =4**	**1X5 =5**	**21**
Total		**16X1=16**	**10X2=20**	**5X3=15**	**1X4 =4**	**5X5=25**	**80**
Internal Assessment		-	-	-	-	-	**20**
Grand Total		-	-	-	-	-	**100**

Designing of Model Question Paper Class: 10+1 Subject: Accountancy Session: 2025-26MM: 80

Part-A Multiple Choice Questions (Objective Type Questions)(वस्तुनिष्ठ प्रश्न) 1 Mark 16X1= 16

Units	Lesson/ Sub-units	Name of the Lesson/Sub-units	No. of Questions	Maximum Marks	Total Marks
I	(i)	Accounting: Meaning & Objectives	1	1	1
	(ii)	Basic Accounting Terms	1	1	1
II	(iii)	Accounting Concepts and Principles	1	1	1
	(iv)	Accounting Standards	1	1	1
III	(v)	Process & Base of Accounting, Double Entry System	1	1	1
	(vi)	Accounting Equation	-	-	-
	(vii)	Journal : Meaning & Objectives	1	1	1
IV	(viii)	Cashbook	1	1	1
	(ix)	Other Subsidiary Books	-	-	-
	(x)	Ledger	1	1	1
V	(xi)	Bank Reconciliation Statement	1	1	1
VI	(xii)	Trial Balance & Errors	1	1	1
	(xiii)	Rectification of Errors	1	1	1
VII	(xiv)	Depreciation	1	1	1
	(xv)	Reserve & Surpluses	1	1	1
VIII	(xvi)	Financial Statements-I	1	1	1
IX	(xvii)	Financial Statements-II	2	1	2
Total		**16X1= 16**	**16**	**1**	**16**

Part-B (Very Short Answer Questions) (अति लघु-उत्तरीय प्रश्न) 2 Marks(दो अंक) 10X2= 20

Units	Lesson/ Sub-units	Name of the Lesson/Sub-units	No. of Questions	Maximum Marks	Total Marks
I	(i)	Accounting: Meaning & Objectives	1	2	2
	(ii)	Basic Accounting Terms	-	-	-
II	(iii)	Accounting Concepts and Principles	1	2	2
	(iv)	Accounting Standards	-	-	-
III	(v)	Process & Base of Accounting, Double Entry System	-	-	-
	(vi)	Accounting Equation	-	-	-
	(vii)	Journal : Meaning & Objectives	-	-	-
IV	(viii)	Cashbook	1	2	2
	(ix)	Other Subsidiary Books	1	2	2
	(x)	Ledger	-	-	-
V	(xi)	Bank Reconciliation Statement	-	-	-
VI	(xii)	Trial Balance &Errors	1	2	2
	(xiii)	Rectification of Errors	-	-	-
VII	(xiv)	Depreciation	1	2	2
	(xv)	Reserve & Surpluses	1	2	2
VIII	(xvi)	Financial Statements-I	2	2	4
IX	(xvii)	Financial Statements-II	1	2	2
Total		-	**10**	**2**	**20**

Part-C (Short Answer Question)(लघु उत्तरीय प्रश्न)3 Marks(तीन अंक) 5X3= 15

Units	Lesson/ Sub-units	Name of the Lesson/Sub-units	No. of Questions	Maximum Marks	Total Marks
I	(i)	Accounting: Meaning & Objectives	-	-	-
	(ii)	Basic Accounting Terms	1	3	3
II	(iii)	Accounting Concepts and Principles	-	-	-
	(iv)	Accounting Standards	1	3	3
III	(v)	Process & Base of Accounting, Double Entry System	1	3	3
	(vi)	Accounting Equation			
	(vii)	Journal : Meaning & Objectives	-	-	-
IV	(viii)	Cashbook	1	3	3
	(ix)	Other Subsidiary Books	-	-	-
	(x)	Ledger	-	-	-
V	(xi)	Bank Reconciliation Statement	-	-	-
VI	(xii)	Trial Balance & Errors	-	-	-
	(xiii)	Rectification of Errors	-	-	-
VII	(xiv)	Depreciation	-	-	-
	(xv)	Reserve & Surpluses	-	-	-
VIII	(xvi)	Financial Statements-I	-	-	-
IX	(xvii)	Financial Statements-II	-	-	-
Case Study Question (Unit-VII, VIII & IX)			1	3	3
Total			**5**	**3**	**15**

Part-D (Long Answer Question)(दीर्घ उत्तरीय प्रश्न) 4 Marks(चार अंक) 1X4= 4

Units	Lesson/ Sub-units	Name of the Lesson/Sub-units	No. of Questions	Maximum Marks	Total Marks
VIII	(xvi)	Financial Statements-I	1	4	4
Total			**1**	**4**	**4**

Part-E (Long Answer Question)(दीर्घ उत्तरीय प्रश्न)5 Marks(पांच अंक) 5X5= 25

Units	Lesson/ Sub-units	Name of the Lesson/Sub-units	No. of Questions	Maximum Marks	Total Marks
Units	**Lesson/ Sub-units**	**Name of the Lesson/Sub-units**			
I	(i)	Accounting: Meaning & Objectives	-	-	-
	(ii)	Basic Accounting Terms	-	-	-
II	(iii)	Accounting Concepts and Principles	-	-	-
	(iv)	Accounting Standards	-	-	-
III	(v)	Process & Base of Accounting, Double Entry System	-	-	-
	(vi)	Accounting Equation	-	-	-
	(vii)	Journal : Meaning & Objectives	1	5	5
IV	(viii)	Cashbook	-	-	-
	(ix)	Other Subsidiary Books	-	-	-
	(x)	Ledger	-	-	-
V	(xi)	Bank Reconciliation Statement	1	5	5
VI	(xii)	Trial Balance & Errors	-	-	-
	(xiii)	Rectification of Errors	1	5	5
VII	(xiv)	Depreciation	1	5	5
	(xv)	Reserve & Surpluses	-	-	-
VIII	(xvi)	Financial Statements-I	-	-	-
IX	(xvii)	Financial Statements-II	1	5	5
Total			**5**	**5**	**25**
Grand Total of Part-A, Part-B, Part-C, Part-D & Part-E= 16+20+15+4+25= 80					

Distribution of questions according to Knowledge Based, Understanding Based, Application Based and Skill Based

Category of Questions	Number in Model Question Paper	Total Questions	Percentage (%)
Knowledge Based Questions			
Multiple Choice Questions	4, 5, 13	3	-
2 Marks Questions	17, 24	2	-
3 Marks Questions	28	1	-
4 Marks Questions	Nil	Nil	-
5 Marks Questions	Nil	Nil	-
Total		**6**	**16 %**
Understanding Based Questions			
Multiple Choice Questions	1, 2, 7, 9, 11	5	-
2 Marks Questions	18, 19, 20	3	-
3 Marks Questions	27, 29	2	-
4 Marks Questions	Nil	Nil	-
5 Marks Questions	33	1	
Total		**11**	**30 %**
Application Based Questions			
Multiple Choice Questions	6, 10, 14, 15, 16	5	-
2 Marks Questions	21, 22, 23	3	-
3 Marks Questions	30	1	-
4 Marks Questions	32	1	-
5 Marks Questions	34, 35, 36	3	-
Total		**13**	**35 %**
Skill Based Questions			
Multiple Choice Questions	3, 8, 12	3	-
2 Marks Questions	25, 26	2	-
3 Marks Questions	31	1	-
4 Marks Questions	Nil	Nil	-
5 Marks Questions	37	1	-
Total		**7**	**19 %**
Grand Total		**(6 + 11 + 13 + 7) = 37**	**100 %**

Distribution of Questions According to Difficulty Level

Category of Questions	Tough/Difficult	Moderate	Easy	Total
Multiple Choice Questions	3, 8, 12, 15	2, 5, 6, 7, 11, 16	1, 4, 9, 10, 13, 14	16
2 Marks Questions	20, 26	18, 22, 23, 25	17, 19, 21, 24	10
3 Marks Questions	30	29, 31	27, 28	05
4 Marks Questions	Nil	32	Nil	01
5 Marks Questions	37	34, 35	33, 36	05
Total	**O8**	**15**	**14**	**37**
Percentage (%)	**22 %**	**40 %**	**38 %**	**100 %**