



**Maharashtra State Board of Secondary and  
Higher Secondary Education, Pune**  
**Sub. : Book Keeping and Accountancy**  
**Std. XII**

**Evaluation Scheme Std XII**

**STD XII**

|                                       |    |
|---------------------------------------|----|
| Terminal Exam                         | 50 |
| <b>Preliminary – (A) Written Exam</b> | 80 |
| (B)Application Based Test             | 20 |

**Board (HSC Exam.)**

|                           |    |
|---------------------------|----|
| (A) Written Exam          | 80 |
| (B)Application Based Test | 20 |
| (Internal Assessment)     |    |

\* Final result will be based on marks obtained in Board Exam

**Important Notes**

- Evaluation scheme for Std. XII is to be implemented as per GR issued by School Education and Sports Department dated 8thAug, 2019.
- Record of examinations should be preserved as per guidelines of Maharashtra State Board of Secondary & Higher Secondary Education.

**Terminal Examination**

- Terminal examination is a First Term examination of 50 marks. Time allotted will be Two Hours and thirty minutes.
- Terminal examination Question paper should be based on around 50% portion considering the length of the term.



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**Proposed Question Paper Pattern**

**Terminal Examination (Std.XII)**

**Marks 50**

**2.30 Hour**

**Q.No.1 Answer the following as directed.**

**(A) Do You agree with the following statements. (4)**

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_
- 4) \_\_\_\_\_

**(B) Answer in one Sentence only. (4)**

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_
- 4) \_\_\_\_\_

**(C) Select the most appropriate answer from the alternatives given below and rewrite the sentence. (4)**

- 1) \_\_\_\_\_  
(a)        (b)        (c)        (d)
- 2) \_\_\_\_\_  
(a)        (b)        (c)        (d)
- 3) \_\_\_\_\_  
(a)        (b)        (c)        (d)
- 4) \_\_\_\_\_  
(a)        (b)        (c)        (d)

- Q.2 Give the accounting equations for the following transactions. (4)**
- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_
- 4) \_\_\_\_\_
- Q.2 Practical Problem on ‘Partnership Final Accounts’. [12]**
- Q.3 Practical Problem on ‘Not for profit concern’. [12]**
- Q.4 Practical Problem on ‘Admission /Retirement of partner’. [10]**
- 

### Application Base Test Pattern

- |   |               |
|---|---------------|
| <b>Marks 20</b>   | <b>1 Hour</b> |
| Q.1. (A) State True or False with reasons (Two statements-2 ½ marks each) | [5]           |
| (B) Select the correct option and rewrite the Sentence                    | [5]           |
| (C) Calculate the following   | [5]           |
| Q.2. Prepare a Specimen of ‘Bill of Exchange’                             | [5]           |

- **Application based Test**

1. Application based test should be conducted Internally for 20 Marks and marks are to be submitted to Maharashtra state board.
2. Application based test should be based on the entire syllabus.
3. Time allotted for Application based test is one hour.
4. Question paper for Application based test is to be framed in such a way that the students will be able to write the answers on the same sheet.
5. Application based Test for std. XII should be conducted in Dec/Jan. of the respective college.



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**Proposed Question Paper Pattern**

| Q. No. | Nature of question   | Marks per Que.  | Marks   |             |           |
|--------|--|---|---|-------------|-----------|
|        |  |   | without option  | with option |           |
| 1.     | <p><b>From the following types of sub questions any 4 will be asked.</b></p> <p>A. Select the correct option and rewrite the sentence.</p> <p>B. Give one word/Phrase term.</p> <p>C. State true or false with reasons.</p> <p>D. Find the odd one</p> <p>E. Complete the sentences.</p> <p>F. Answer in one sentence only.</p> <p>G. Do you agree or disagree? with the following statements.</p> <p>H. Calculate the following.</p> <p>I. Give Specimen of Bill of Exchange</p> <p>J. Complete the following table</p> | <p>1</p> <p>1</p> <p>2 ½</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>5</p> <p>1</p> | <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> | <p>20</p>   | <p>20</p> |
| 2.     | <p><b>Solve any one from the following</b></p> <p>Admission of a partner/Retirement of Partner/<br/>Dissolution of Partnership firm/Bill of Exchange<br/><b>(Any Two problems will be asked)</b></p>   |   | <p>10</p>   | <p>10</p>   | <p>20</p> |
| 3.     | <p><b>Solve any one from the following</b></p> <p>Admission of a partner/Retirement of Partner/<br/>Dissolution of Partnership firm/Bill of Exchange<br/><b>(Any Two remaining problems from Q.2. will be asked)</b></p>   |   | <p>10</p>   | <p>10</p>   | <p>20</p> |

| <b>Proposed Question Paper Pattern</b> |   |                |    |                |             |
|--|---|----------------|----|----------------|-------------|
| Q. No.                                 | Nature of question  | Marks per Que. |    | Marks          |             |
|  |   |                |    | without option | with option |
| 4.                                     | <b>Solve any one from the following</b><br>Death of a partner/Issue of shares/Analysis of financial statements/Computer Accounting<br><b>(Any Two problems will be asked)</b>                     |                | 08 | 08             | 16          |
| 5.                                     | <b>Solve any one from the following</b><br>Death of a partner/Issue of shares/Analysis of financial statements/Computer Accounting<br><b>(Any Two remaining problems from Q.4. will be asked)</b> |                | 08 | 08             | 16          |
| 6.                                     | Problem On <b>‘Not for Profit Concern’</b>  |                | 12 | 12             | 24          |
| 7.                                     | Problem On <b>‘Partnership Final Accounts’</b>  |                | 12 | 12             | 24          |
|  | <b>Total</b>  |                |    | <b>80</b>      | <b>116</b>  |

- As the illustrations and exercise problems are designed comprehensively in text book it is expected to modify the questions according to marking scheme while setting the question paper.



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**PROPOSED QUESTION PAPER PATTERN FOR 2020-21 ONLY**

| Q. No. | Nature of question   | Marks per Que.  | Marks   |             |    |    |     |
|--------|--|---|---|-------------|----|----|-----|
|        |  |   | without option  | with option |    |    |     |
| 1.     | <p><b>From the following types of sub questions any 4 will be asked.</b></p> <p>A. Select the correct option and rewrite the sentence.</p> <p>B. Give one word/Phrase term.</p> <p>C. State true or false with reasons.</p> <p>D. Find the odd one</p> <p>E. Complete the sentences.</p> <p>F. Answer in one sentence only.</p> <p>G. Do you agree or disagree? with the following statements.</p> <p>H. Calculate the following.</p> <p>I. Give Specimen of Bill of Exchange</p> <p>J. Complete the following table</p> | <p>1</p> <p>1</p> <p>2 ½</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>5</p> <p>1</p> | <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> | } 20        | 20 |    |     |
| 2.     | Solve any one from the following<br><b>Admission of a partner/Retirement of Partner</b>  |   | 10  |             |    | 10 | 20  |
| 3.     | Solve any one from the following<br><b>Dissolution of Partnership firm/Bill of Exchange</b>  |   | 10  |             |    | 10 | 20  |
| 4.     | Solve any one from the following<br><b>Issue of shares/Computer Accounting</b>   |   | 8   |             |    | 8  | 16  |
| 5.     | Solve any one from the following<br><b>Death of a partner/Analysis of financial statements</b>   |   | 8   |             |    | 8  | 16  |
| 6.     | Problem On ' <b>Not for Profit Concern</b> '   |   | 12  |             |    | 12 | 24  |
| 7.     | Problem On ' <b>Partnership Final Accounts</b> '   |   | 12  |             |    | 12 | 24  |
|        | <b>Total</b>   |   |   |             |    | 80 | 116 |

**\* Units Indicated For Self Study But For Evaluation**



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**Division of Marks as per type of question**

| Sr. No.      | Question type | Marks     | Marks with option | Percentage  |
|--------------|---------------|-----------|-------------------|-------------|
| 1.           | Objective     | 20        | 20                | 25%         |
| 2.           | Problems      | 60        | 96                | 75%         |
| <b>Total</b> |               | <b>80</b> | <b>116</b>        | <b>100%</b> |

**Unit wise Weightage**

| Sr. No.            | Unit/Sub-units   | Marks     |           | Marks      |           |
|--------------------|--|-----------|-----------|------------|-----------|
|                    |  | Problem   | Objective | Problem    | Objective |
| 1.                 | Introduction to Partnership & Partnership Final Accounts | 12        | 04        | 12         | 04        |
| 2.                 | Accounts of 'Not for Profit Concern'                     | 12        | 04        | 12         | 04        |
| 3.                 | Reconstitution of Partnership (Admission of Partner)     | 20        | 02        | 40         | 02        |
| 4.                 | Reconstitution of Partnership (Retirement of partner)    |           | 02        |            | 02        |
| 5.                 | Dissolution of Partnership Firm                          |           | 02        |            | 02        |
| 6.                 | Bill of Exchange   |           | 02        |            | 02        |
| 7.                 | Reconstitution of Partnership (Death of Partner)         | 16        | 01        | 32         | 01        |
| 8.                 | Company Accounts-Issue of shares                         |           | 01        |            | 01        |
| 9.                 | Analysis of Financial Statements                         |           | 01        |            | 01        |
| 10                 | Computer in Accounting                                   |           | 01        |            | 01        |
| <b>Total</b>       |  | <b>60</b> | <b>20</b> | <b>96</b>  | <b>20</b> |
| <b>Grand Total</b> |  | <b>80</b> |           | <b>116</b> |           |