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FOR KARNATAKA CLASS 11 PREPARATION

Karnataka 1st PUC Blueprint 2027 for Accountancy

EXAM	YEAR	TYPE	SUBJECT
Karnataka Class 11	2027	Blueprint	Accountancy

BLUE PRINT -2026/27

Subject: Accountancy (30) **Class: I PUC**

Question Paper Part	Question type	Number of questions	Marks
PART-A	Multiple Choice Question (5) +Fill in the Blanks (5) + Match the Following (5)+Very Short Answer (5)= 01 Mark	20/20	20/20
PART-B	Short Answer - 02 Marks	03/05	06/10
PART-C	Long Answer – 06 Marks (Problems)	03/05	18/30
PART-D	Long Answer- 12 Marks (Problems)	03/06	36/72
	Total	29/36	80/132

Sl. No.	Chapters	No. of Hours	Marks Allotted	PART-A 1 Mark	PART-B 2 Marks	PART-C 6 Marks	PART-D 12 Marks
1	INTRODUCTION TO ACCOUNTING	04	04	1+1=2	1		-
2	THEORY BASE OF ACCOUNTING	04	04	1+1=2	1	-	-
3	RECORDING OF TRANSACTIONS – I	18	20	1+1=2	-	1	1
4	RECORDING OF TRANSACTIONS – II	36	39	1+1+1=3	-	2	2
5	BANK RECONCILIATION STATEMENT	14	16	1+1=2	1	-	1
6	TRIAL BALANCE AND RECTIFICATION OF ERRORS	07	08	1+1=2	-	1	-
7	DEPRECIATION, PROVISIONS AND RESERVES	13	14	1+1=2	-		1
8	FINANCIAL STATEMENTS – I	08	10	1+1=2	1	1	-
9	FINANCIAL STATEMENTS – II	16	17	1+1+1=3	1	-	1
	Total Number of Questions		36(32)	20(16)	05	05	06
	Total Marks	120	132	20	10	30	72
			80/132	20/20	03/05	03/05	03/06

Specific Instructions (Section-wise):

Part – A: One Mark Questions:

1. Questions should be straight, simple, understandable, free from grammatical and spelling errors.
2. Generally, questions of remember, understand and apply are best suited to this section.
3. Each and every question should test a definite objective.
4. Typology of questions are as follows:
   - **I. MCQ - 05 questions**
   - **II. Fill in the blanks - 05 questions (appropriate answer should be given in the brackets)**
   - **III. Match the following- 05 questions (any one from each chapter)**
   - **IV. Very short answer -05 questions (True/false-01 question, Expand -01 question, very short answer type-03 questions.**

All the questions are compulsory.

Part – B: Two Marks Questions:

1. Questions should be selected from the **stipulated chapters only (chapters from 01, 02, 05, 08 and 09).**
2. Questions under this section may be in a question form/statement form/small calculations, etc
3. Questions under this section may be as follows: - **Definition, meaning, features, merits, demerits, types, examples, situations, circumstances, steps, differences, methods, small calculations, journal entry, etc.** Fair combination and above should be there.
4. **Out of 5 questions, only 3 questions are to be answered**

Part – C: Six Marks Questions:

1. Problems should be selected from the **stipulated chapters only**. (**Chapter-03, 04 APCB, 04, 06 and 08).**
2. Items, transactions, entries, etc. should suit the scheme of evaluation.
3. **Out of 05 problems, 03 problems are to be answered.**
4. Each and every problem should test a definite objective.
5. Problems should be clear, precise and unambiguous language well within the comprehension of the students.
6. Chapter wise 6 marks problems in Book I and Book II Books:

Chapter No	Topic/Unit
3(any one)	1. Preparation of Accounting Equation (three transactions only) **or** 2. Classification of Accounts into Assets, Liabilities, Capital, Expenses and Revenue. (Twelve items only)
4(two)	1. Analytical Petty Cash Book (5 transactions only)-**Compulsory.** 2. Purchases Book (5 transactions only) **or** 3. Sales Book (5 transactions only) **or** **4.** Single Column Cash Book (5 transactions only)

6(any one)	1. Trial Balance – Net Balance Method (10 items only) **or** 2. Rectification of errors (if simple entry carries 1 mark and compound entries carries 2 marks)
8(any one)	1.Calculation of Cost of goods sold (5 items only) or 2. Preparation of Trading A/c (5 items only) or 3. Preparation of P and L A/c (5 items only) or 4. Preparation of Balance Sheet (10 items only)

Part– D: Twelve Marks Questions:

1. Problems should be selected from the stipulated chapters only. **(Chapter- 03, 04, 05, 07, 10).**
2. Items, transactions, entries, etc., should suit to the scheme of evaluation.
3. Each and every question should test a definite objective.
4. Generally, apply and analyse **(HOTS)** based questions are best suited to this section.
5. **Out of 06 problems, 03 problems are to be answered.**
6. Chapter wise 12 marks problems in Book I and Book II:

Chapter No	Topic/Unit
3 (one)	Journal entries - for each simple entry-**1 mark,** for each compound entry-**2 marks** **Note:** Problem should include both simple and compound entries.
4 (two)	Double Column Cash Book (for each simple entry-1 mark and for each contra entry-2 marks and for balancing 1 mark) **Compulsory. and** Purchases Book and Purchases Returns Book with Ledger Postings (6 transactions only-PB and PRB- 6 Marks and Ledger Postings-6 marks) **or** Sales Book and Sales Returns Book with Ledger Postings (6 transactions only-SB and SRB- 6 Marks and Ledger Postings-6 marks) **or** Preparation of proper subsidiary books (PB, PRB, SB and SRB-Simple transactions should be given directly)
5 (any one)	Preparation of BRS without adjusting cash book balance with favourable and unfavorable balance (1 Base item plus 6 causes) **Problem on BRS:** **a)** When debit balance (**favourable balance)** as per cash book is given and the balance as per passbook is to be ascertained. **or** b) When credit balance **(favourable balance)** as per passbook is given and the balance as per cash book is to be ascertained. **or**

	c) When credit balance as per cash book (**unfavourable balance /overdraft balance**) is given and the balance as per passbook is to ascertained. **or** d) When debit balance as per passbook **(unfavourable balance/overdraft balance)** is given and the cash book balance as per is to ascertained.
7 (any one)	**Fixed Instalment Method:** Preparation of Asset A/c and Depreciation A/c (3 or 4 years, two purchases and one Sale) **or** **Diminishing Balance Method:** Preparation of Asset A/c and Depreciation A/c (3 or 4 years, two purchases and one Sale)
10 (one)	**Financial Statements-II**: Preparation of Trading A/c, Profit & Loss A/c and Balance Sheet (Horizontal format only and not exceeding 18 items with 3 to 5 adjustments only)

This should be strictly followed while setting the question paper