GOVERNMENT OF KARNATAKA
KARNATAKA SCHOOL EXAMINATION AND ASSESSMENT BOARD

SUBJECT: 30 - ACCOUNTANCY **2026-27 II PUC BLUE PRINT** **Max. Marks-80**

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	Accounting for Partnership: Basic Concepts	08	10	1+1=2	1	1	-
2	Reconstitution of a Partnership Firm- Admission of a Partner	13	14	1+1=2	-	-	1(A/R)
3	Reconstitution of a Partnership Firm- Retirement/Death of a Partner	15	16	1+1=2	1	2 (A/R) + (D)	-
4	Dissolution of Partnership Firm	14	14	1+1=2	-	-	1
5	Accounting for Share Capital	14	16	1+1=2	1	-	1
6	Issue and Redemption of Debentures	13	14	1+1=2	-	-	1
7	Financial Statements of a Company	09	10	1+1=2	1	1	-
8	Analysis of Financial Statements	13	14	1+1=2	-	-	1
9	Accounting Ratios	13	14	1+1=2	-	-	1
10	Cash Flow Statement	08	10	1+1=2	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

Note: A- Admission of a partner, **R-** Retirement of a partner and **D-** Death of a partner

INSTRUCTIONS
SECOND YEAR P.U.C ACCOUNTANCY (30)

Specific Instructions (Part-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. Multiple Choice Question - 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, 03, 05, 07 and 10**).
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-01, 02/03(A/R), 03(D), 07 and 10).**
2. Items, transactions, entries, etc. should suit the scheme of evaluation.
3. Out of 05 problems, 03 problems are to be answered.

Section – D: Twelve Marks Questions:

1. Problems should be selected from the stipulated chapters only. **(see chapter wise distribution of marks).**
2. Items, transactions, entries, etc., should suit to the scheme of evaluation.
3. Generally, apply and analyse (HOTS) based questions are best suited to this section.
4. Out of 06 problems, 03 problems are to be answered.