



**GOVERNMENT OF KARNATAKA  
KARNATAKA SCHOOL EXAMINATION AND ASSESSMENT BOARD**

**Subject: Accountancy (30)**

**BLUE PRINT -2025/26II PUC**

<b>Sl. No.</b>	<b>Chapters</b>	<b>No. of Hours</b>	<b>Marks Allotted</b>	<b>PART-A 1 Mark</b>	<b>PART-B 2 Marks</b>	<b>PART-C 6 Marks</b>	<b>PART-D 12 Marks</b>
<b>1</b>	<b>Accounting for Partnership: Basic Concepts</b>	<b>08</b>	<b>10</b>	<b>1+1=2</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>2</b>	<b>Reconstitution of a Partnership Firm- Admission of a Partner</b>	<b>13</b>	<b>14</b>	<b>1+1=2</b>	<b>-</b>	<b>-</b>	<b>1(A/R)</b>
<b>3</b>	<b>Reconstitution of a Partnership Firm- Retirement/Death of a Partner</b>	<b>15</b>	<b>16</b>	<b>1+1=2</b>	<b>1</b>	<b>2 (A/R)+(D)</b>	<b>-</b>
<b>4</b>	<b>Dissolution of Partnership Firm</b>	<b>14</b>	<b>14</b>	<b>1+1=2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>5</b>	<b>Accounting for Share Capital</b>	<b>14</b>	<b>16</b>	<b>1+1=2</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>6</b>	<b>Issue and Redemption of Debentures</b>	<b>13</b>	<b>14</b>	<b>1+1=2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>7</b>	<b>Financial Statements of a Company</b>	<b>09</b>	<b>10</b>	<b>1+1=2</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>8</b>	<b>Analysis of Financial Statements</b>	<b>13</b>	<b>14</b>	<b>1+1=2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>9</b>	<b>Accounting Ratios</b>	<b>13</b>	<b>14</b>	<b>1+1=2</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>10</b>	<b>Cash Flow Statement</b>	<b>08</b>	<b>10</b>	<b>1+1=2</b>	<b>1</b>	<b>1</b>	<b>-</b>
	<b>Total Number of Questions</b>		<b>36 (32)</b>	<b>20 (16)</b>	<b>05</b>	<b>05</b>	<b>06</b>
	<b>Total Marks</b>	<b>120</b>	<b>132</b>	<b>20</b>	<b>10</b>	<b>30</b>	<b>72</b>
			<b>80/132</b>	<b>20/20</b>	<b>03/05</b>	<b>03/05</b>	<b>03/06</b>

**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.