

## GOA BOARD OF SECONDARY &amp; HIGHER SECONDARY EDUCATION

ALTO BETIM GOA 403521

**DESIGN OF QUESTION PAPER**

CLASS XI

Duration ;2hrs      Subject; Cost Accounting &amp; Taxation      Max Marks;50

The Weight - age or Allocation of marks over different dimensions/ components of the Question Paper shall be as follows;

1 Weight - age to learning outcomes;

Sr No	Learning Outcomes	Marks	percentage of marks
1	Knowledge	20	40
2	Understanding	20	40
3	Application	10	20
	Total	50	100

2 Weight - age to the contents/ subject units.

Sr No	Units	marks
1	Basic Concepts & Tax Free Incomes	09
2	Incomes under the head Salary	07
3	Incomes under the head House Property	05
4	Income from other sources	04
5	Capital Gains	07
6	Goods & Service Tax (GST)	08
7	Cost Accounting	07
8	Wealth Tax	03
	Total	50

3 Weightage to the form of questions

Sr no	Form of questions	Marks for each question	No of Questions	Total Marks
1	Objective Type	01	08	08
2	Very Short Type	02	06	12
3	Short Type	03	05	15
4	Essay Type	05	03	15
	Total		22	50

The expected time for different form of questions will be as follows.

Sr No	Form of questions	approx time for each question.
1	Objective Type	2 Min* 8 = 16
2	Very Short Types	3 Min*6 = 18
3	Short Type	6 Min*5 = 30
4	Essay Type	17 Min*3 = 51
	Total	115+5=120= 2 HRS

Students should be informed about the calculation of time for each type of questions and be advised to set their timing and allocate the time accordingly.

#### 4 Scheme of options

There is no overall choice of questions. However incase of essay type questions of 5 marks , We suggest to give internal choice for sub question D , of question no 1, 2 & 3

i.e., 1 - D or D , 2 - D or D 3 - D or D

#### 5 Weightage to the Difficulty Level of questions

Sr no	Estimated difficulty level of questions	Percentage
1	Easy	30
2	Average	40
3	Difficulty	30

A question may vary in difficulty level from individual to individual. As such the assessment in respect of each question will be made by paper setter / chief paper setter on the basis of general anticipation .

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**DESIGN OF QUESTION PAPER**

CLASS XII

Duration ;2hrs      Subject; Cost Accounting &amp; Taxation      Max Marks;50

The Weight - age or Allocation of marks over different dimensions/ components of the Question Paper shall be as follows;

Weight - age to learning outcomes;

Sr No	Learning Outcomes	Marks	percentage of marks
1	Knowledge	20	40
2	Understanding	24	48
3	Application	06	12
	Total	50	100

1                      Weight - age to the contents/ subject units.

Sr No	Units	marks
1	Profits and Gains of Business or Profession	10
2	Deductions Under Chapter VI-A	11
3	Rates of Income Tax , surcharge , cess, Rebate ,etc	04
4	Cost concepts	05
5	Material cost & control	10
6	Labour cost & control	05
7	Overhead	05
	Total	50

2                      Weightage to the form of questions

Sr no	Form of questions	Marks for each question	No of Questions	Total Marks
1	Objective Type	01	08	08
2	Very Short Type	02	06	12
3	Short Type	03	05	15
4	Essay Type	05	03	15
	Total		22	50

The expected time for different form of questions will be as follows.

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### 5 Number of main questions ;

There will be 5 main questions of 10 marks each

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**MODEL QUESTION PAPER FOR FINAL EXAM**

Subject ; Cost Accounting & Taxation

Max Marks ; 50

Standard XII AA

Time ; 2 hrs

Instructions 1 All questions are compulsory . However there is internal choice in sub question "D" of Questions 1, 2 & 3.

2 Write the numbers of questions and sub questions clearly

3 Figures to the right indicate full marks

4 All sections referred are from Income Tax Act 1961 as applicable to Assessment Year ( latest)

1 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i ) While computing taxable profits of business , income from illegal business shall be ----- -as business income

a ) fully included b) fully excluded c) partly included

B ) Answer the following in a word or a phrase 1

i ) State the Rate of depreciation chargeable U/S 32 on furniture & fittings ( block 4)

C ) Explain any three conditions to claim general deductions Under Section 37 . 3

D ) State any five specified books of accounts to be maintained Under Section 44 AA by certain persons 5

OR

Explain the deduction allowed Under Section 30 , in respect of premises

2 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i ) The Maximum amount of deduction allowed Under Section 80 CCC is Rs -----

a ) 1,50,000 b) 2,00,000 c) 50,000

B ) Answer the following in a word or a phrase 1

i ) State the maximum amount of deduction available Under Section 80 DDB in respect of super Senior Citizen

C ) From the following information given by Miss Pratiksha , determine the maximum amount of aggregate deduction available U/S 80 CCE 3

Contributions & Payments U/S 80 C ----- Rs 85,000

Investments U/S 80 CCC Rs 35,000

Contributions U/S 80 CCD (1) Rs 37,000

D ) Explain any five applicable provisions of sec 80 CCC , deduction in respect of contribution to pension fund 5

OR

Explain any five relevant provisions of Sec 80 DD , deduction in respect of Maintenance including rehabilitation, nursing etc of a dependent who is a person with disabilities

3 A) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i ) The deduction Under Section 80 G, in respect of donation to Clean Ganga Fund is allowed @ -----

a ) 100 % b) 50 % c) 10%

B ) Answer the following in a word or a phrase 1

i ) State the rate of secondary & higher education cess chargeable on tax payable

C ) The Total / Taxable Income of Mr Venkatesh ( Age 58Years) is Rs 6,98,000.

Calculate the Income Tax on the Total Income 3

D ) Explain any two principles of apportionment of overhead 5

OR

Explain allocation and apportionment of overhead

4 A ) Answer the following in a word or a phrase 1

i) Name the note sent to stores department sent by needy dept to supply the materials or goods mentioned therein

B ) State any four essentials of good store keeping 2

C) What are the advantages of ABC analysis (any four) 2

D) Write a note on bin card 2

E ) Explain last in first out method of pricing the issue of materials 3

5 A) ) Answer the following in a word or a phrase 1

i) Name the technique of costing in which only variable costs are charged to production

B) Explain - Budgetary control technique of ascertaining the cost 2

C) Write a note on process costing method of ascertaining the cost 2

D) Write notes on casual workers 2

E) Explain the functions of pay roll department 3

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**DESIGN OF QUESTION PAPER**  
(CLASS XII MID TERM TEST )

Duration ;1 hrs

Subject; Cost Accounting & Taxation

Max Marks;20

The Weight - age or Allocation of marks over different dimensions/ components of the Question Paper shall be as follows;

1 Weight - age to learning outcomes;

Sr No	Learning Outcomes	Marks	percentage of marks
1	Knowledge	06	30
2	Understanding	11	55
3	Application	03	15
	Total	20	100

2 Weight - age to the contents/ subject units.

Sr No	Units	marks
1	Profits and Gains of Business or Profession	14
2	Deductions Under Chapter VI-A	06
	Total	20

3 Weightage to the form of questions

Sr no	Form of questions	Marks for each question	No of Questions	Total Marks
1	Objective Type	01	04	04
2	Short Type	03	02	06
3	Essay Type	05	02	10
	Total		08	20

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**DESIGN OF QUESTION PAPER**

FOR TERMINAL EXAM

CLASS XII

Duration ;2hrs

Subject; Cost Accounting & Taxation

Max Marks;40

The Weight - age or Allocation of marks over different dimensions/ components of the Question Paper shall be as follows;

1 Weight - age to learning outcomes;

Sr No	Learning Outcomes	Marks	percentage of marks
1	Knowledge	14	35
2	Understanding	23	57.5
3	Application	03	07.5
	Total	40	100

2 Weight - age to the contents/ subject units.

Sr No	Units	marks
1	Profits and Gains of Business or Profession	18
2	Deductions Under Chapter VI-A	13
3	Rates of Income Tax , surcharge , cess, Rebate ,etc	04
4	Cost concepts	05
	Total	40

3 Weightage to the form of questions

Sr no	Form of questions	Marks for each question	No of Questions	Total Marks
1	Objective Type	01	07	07
2	Very Short Type	02	03	06
3	Short Type	03	04	12
4	Essay Type	05	03	15
	Total		17	40

The expected time for different form of questions will be as follows.

Sr No	Form of questions	approx time for each question.
1	Objective Type	2 Min* 7 = 14
2	Very Short Types	5 Min*3 = 15
3	Short Type	8 Min*4 = 32
4	Essay Type	18 Min*3 = 54
	Total	115+5=120= 2 HRS

Students should be informed about the calculation of time for each type of questions and be advised to set their timing and allocate the time accordingly.

#### 4 Scheme of options

There is no overall choice of questions. However incase of essay type questions of 5 marks , We suggest to give internal choice for sub question D , of question no 1, 2 & 3

i.e., 1 - D or D , 2 - D or D 3 - D or D

#### 5 Weightage to the Difficulty Level of questions

Sr no	Estimated difficulty level of questions	Percentage
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#### 6 Number of main questions ;

There will be 4 main questions of 10 marks each

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**MODEL QUESTION PAPER FOR MID TERM TEST**

Subject ; Cost Accounting & Taxation

Max Marks ; 20

Standard XII AA

Time ; 1 hrs

Instructions 1 All questions are compulsory .

( However there is internal choice in sub question "D" of Questions 1& 2).

2 Write the numbers of questions and sub questions clearly

3 Figures to the right indicate full marks

4 All sections referred are from Income Tax Act 1961 as applicable to Assessment Year ( latest)

1 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i ) While computing taxable profits of business , Recovery of bad debts , which was earlier allowed , shall be ----- -as business income

a ) fully included b) fully excluded c) partly included

B ) Answer the following in a word or a phrase 1

i ) State any two items of donations / funds which qualify for deduction @ 50% U/S 80 G

C ) Explain any three conditions to claim deduction Under Section 32 in respect of depreciation allowance 3

D) Enumerate the category of tax payers who are required to get their books of accounts audited on compulsory basis as per the provisions of section 44AB 05

OR

Explain the provisions of Section 35, deduction in respect of expenditure incurred on scientific research

2 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i )The Maximum amount of deduction allowed Under Section 80 C is Rs -----

a ) 1,50,000 b) 2,00,000 c) 50,000

B) Answer the following in a word or a phrase 1

i ) State the maximum amount of deduction available Under Section 80 CCD ( 1B) in

C) From the following information supplied to you by Mr Umesh K. , Compute the maximum amount of aggregate deduction allowed Under Section 80 CCE .

Investment / payments U/S 80 C ----- Rs 65,000

Contribution/ Payments U/S 80 CCC ----- -Rs 34,000

Contribution/ Payments U/S 80 CCD ( 1) -----Rs 48,000

D) State any ten items of incomes chargeable under the head Profits & Gains of Business or Profession. 1

OR

Enumerate the Exceptions prescribed by CBDT under Rule 6 DD , in respect of disallowance of cash expenditure exceeding Rs 20,000/ 35,000

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**MODEL QUESTION PAPER FOR TERMINAL EXAM**

Subject ; Cost Accounting & Taxation

Max Marks ; 40

Standard XII AA

Time ; 2 hrs

Instructions 1 All questions are compulsory .

( However there is internal choice in sub question "D" of Questions 1 ,2 & 3).

2 Write the numbers of questions and sub questions clearly

3 Figures to the right indicate full marks

4 All sections referred are from Income Tax Act 1961 as applicable to Assessment Year ( latest)

1 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i ) While computing taxable profits of business , reasonable amount of salary paid to relative who is helping in business , is ----- as deduction

a ) Fully Allowed B) Partly Allowed C) Not Allowed

B ) Answer the following in a word or a phrase 1

i ) State any one name of Specified Professions as mentioned by section 44AA of Income Tax Act

C) Enumerate any three incomes chargeable under the head Profits and Gains of Business or Profession 3

D) Enumerate the "**specified books of accounts**" prescribed by CBDT , to be maintained compulsorily as per the provisions of section 44AA. 5

OR

Explain the Exceptions prescribed by Rule 6DD in respect of disallowance of cash expenditure exceeding Rs 20,000/ 35,000

2 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i )The Fixed amount of deduction allowed Under Section 80 U in respect of a person with severe disabilities is Rs -----

a ) 1,00,000 b) 75,000 c) 1,25,000

B) Answer the following in a word or a phrase 1

i ) State the maximum amount of deduction available Under Section 80 DDB in respect of Super Senior Citizen for medical treatment of certain specified ailments

C) Write a note on Block of assets 3

D) Enumerate the category of Tax Payers who are required to get their Books of Accounts , Audited on compulsory basis as per the provisions of section 44AB 3

OR

Explain the provisions of section 31 deduction in respect of plant, machinery & furniture

3 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i )The Maximum amount of aggregate deduction allowed Under Section 80 CCE is Rs -----

a ) 1,50,000 b) 2,00,000 c) 50,000

B) Answer the following in a word or a phrase 1

i) State the Rate of surcharge chargeable if the Total Income of an Individual exceeds Rs 1 Crore.

C) From the following information supplied to you by Mrs Sukshma . , Compute the maximum amount of deduction allowed Under Section 80 C. 3

Contribution to General Provident Fund Rs 48,000 per annum

Payment of Life Insurance premium Rs 36,000 per annum

National Savings Certificates purchased Rs 22,000 during the year

Children Education fees paid during the year Rs 25,000

D) Mention any ten Donations / funds which qualify for 100% deduction U/S 80 G 5

OR

Enumerate any five applicable provisions of Section 80 E

4 A ) Select and write the most appropriate alternative from the choices given below and complete the statement 1

i) The maximum amount of Rebate on Income Tax available U/S 87 A , in respect of individual whose Total Income ,does not exceed Rs 5,00,000 , is \_\_\_\_\_

B) List out any four items of donations which qualify for deduction @ 50 % 2

C) State the Rate of Income Tax applicable for senior citizen 2

D) Explain the Standard costing technique of ascertaining the cost 2

E) State & Explain in brief any two methods of costing 3