Series EF1GH/2

रोल नं. Roll No.

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प्रश्न-पत्र कोड	07/0/9
Q.P. Code	67/2/3

SET~3

परीक्षार्थी प्रश्न–पत्र कोड को उत्तर–पुस्तिका के मुख–पृष्ठ पर अवश्य लिखें। Candidates must write the Q.P. Code on the title page of the answer-book.

लेखाशास्त्र

ACCOUNTANCY

निर्धारि	त समय : 3 घण्टे		अधिकतम अंक : 80					
Time	allowed : 3 hours		Maximum Marks : 80					
	NOTE :							
(i)	NOTE : कृपया जाँच कर लें कि इस प्रश्न-पत्र में मुद्रि	न पान्न २१ हैं।						
(7)	Please check that this question p	L C	ted pages.					
(ii)	्रप्रश्न-पत्र में दाहिने हाथ की ओर दिए गए प्र लिखें।							
(iii)	Q.P. Code given on the right hand side of the question paper should be written on the title page of the answer-book by the candidate.							
(iv)	Please check that this question paper contains 34 questions.							
	Please write down the serial	l number of the que	stion in the answer-					
(v)	book before attempting it. इस प्रश्न-पत्र को पढ़ने के लिए 15 मिनट व		•					
	बजे किया जाएगा। 10.15 बजे से 10.30 के दौरान वे उत्तर-पुस्तिका पर कोई उत्तर नह		-पत्र को पढ़ेंगे और इस अवधि					
	15 minute time has been allotted paper will be distributed at 10 candidates will read the question on the answer-book during this	ed to read this questio .15 a.m. From 10.15 a on paper only and will	u.m. to 10.30 a.m., the					
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सामान्य निर्देश :

निम्नलिखित निर्देशों को बहुत सावधानी से पढ़िए और उनका पालन कीजिए :

- (1) इस प्रश्न-पत्र में 34 प्रश्न हैं। सभी प्रश्न अनिवार्य हैं।
- (2) प्रश्न-पत्र दो भागों में विभाजित है भाग क तथा भाग ख।
- (3) भाग– क सभी परीक्षार्थियों के लिए अनिवार्य है।
- (4) भाग ख के दो विकल्प हैं (1) वित्तीय विवरणों का विश्लेषण, तथा (11) अभिकलित्र लेखांकन । परीक्षार्थियों को भाग – ख में चयनित विषय के अनुसार केवल एक ही विकल्प के प्रश्नों के उत्तर लिखने हैं ।
- (5) प्रश्न संख्या 1 से 16 तथा 27 से 30 तक एक–एक अंक के प्रश्न हैं।
- (6) प्रश्न संख्या 17 से 20, 31 तथा 32 तीन–तीन अंकों के प्रश्न हैं।
- (7) प्रश्न संख्या 21, 22 तथा 33 चार–चार अंकों के प्रश्न हैं।
- (8) प्रश्न संख्या 23 से 26 तथा 34 छ:-छ: अंकों के प्रश्न हैं।
- (9) प्रश्न पत्र में समग्र विकल्प नहीं दिया गया है । यद्यपि, एक–एक अंक के 7 प्रश्नों में, तीन–तीन अंकों के 2 प्रश्नों में, चार–चार अंकों के 1 प्रश्न में तथा छ:–छ: अंकों के 2 प्रश्नों में आंतरिक विकल्प का चयन दिया गया है ।

भाग – क

(साझेदारी फर्मों तथा कम्पनियों के लिए लेखांकन)

- 1. (A) शुद्ध परिसम्पत्तियाँ घटा पूँजी संचय है :
 - (a) क्रय मूल्य (b) ख्याति
 - (c) कुल परिसम्पत्तियाँ (d) तरल परिसम्पत्तियाँ

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अथवा

- (B) जब एक कम्पनी अंशों को प्रीमियम पर निर्गमित करती है तो कंपनी द्वारा निम्न के साथ प्रतिभूति प्रीमियम की राशि एकत्रित की जा सकती है :
 - (a) आवेदन राशि (b) आबंटन राशि
 - (c) याचना राशि (d) उपरोक्त में से किसी के भी साथ **1**

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General Instructions :

Read the following instructions carefully and follow them :

- (1) This question paper contains **34** questions. **All** questions are compulsory.
- (2) This question paper is divided into two Parts Part A and Part B.
- (3) **Part A** is compulsory for all candidates.
- (4) Part B has two options i.e. (I) Analysis of Financial Statements and (II) Computerised Accounting. Candidates must attempt only one of the given options as per the subject opted.
- (5) Question number 1 to 16 and 27 to 30 carries 1 mark each.
- (6) Question number 17 to 20, 31 and 32 carries 3 marks each.
- (7) Question number 21, 22 and 33 carries 4 marks each.
- (8) Question number 23 to 26 and 34 carries 6 marks each.
- (9) There is no overall choice. However, an internal choice has been provided in 7 questions of one mark, 2 questions of three marks, 1 question of 4 marks and 2 questions of six marks.

PART – A

(Accounting for Partnership Firms and Companies)

- 1. (A) Net Assets <u>minus</u> capital reserve is :
 - (a) Purchase consideration
 (b) Goodwill
 (c) Total Assets
 (d) Liquid Assets
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OR

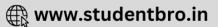
- (B) When a company issues shares at a premium, the company can collect securities premium along with the following :
 - (a) Application money (b) Allotment money
 - (c) Call money (d) Any of the above 1

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- 2. (A) राम तथा मोहन साझेदार थे तथा उनकी स्थायी पूँजी क्रमश: ₹ 3,00,000 तथा ₹ 2,00,000 थी।
 उनके साझेदारी संलेख के अनुसार पूँजी पर 10% वार्षिक दर से ब्याज देय था। 31 मार्च, 2022
 को समाप्त हुए वर्ष का शुद्ध लाभ ₹ 30,000 था। 31 मार्च, 2022 को समाप्त हुए वर्ष के लिए
 प्रत्येक साझेदार के चालू खाते के जमा पक्ष में खतौनी की गई पूँजी पर ब्याज की राशि थी:
 - (a) राम ₹ 30,000 तथा मोहन ₹ 20,000 (b) राम ₹ 20,000 तथा मोहन ₹ 10,000
 - (c) राम ₹ 18,000 तथा मोहन ₹ 12,000 (d) राम ₹ 30,000 तथा मोहन शून्य

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(B) अनु, बिन्दु तथा सिया एक फर्म की साझेदार थीं तथा 2:2:1 के अनुपात में लाभ-हानि का विभाजन करती थीं। सिया को यह गारंटी दी गई थी कि लाभ में उसका भाग ₹ 50,000 से कम नहीं होगा। 31 मार्च, 2022 को समाप्त हुए वर्ष में फर्म का लाभ ₹ 2,00,000 था। अनु द्वारा वहन की गई घाटे की राशि थी:

(a)	₹ 10,000	(b)	₹ 2,500
(c)	₹ 75,000	(d)	₹ 5,000

3. रोहित तथा मोहित एक फर्म के साझेदार थे तथा 2:1 के अनुपात में लाभ–हानि बाँटते थे। 31.3.2021 को उनके पूँजी खातों में क्रमश: ₹ 1,09,000 तथा ₹ 66,000 का जमा शेष था। 1 अप्रैल, 2021 को उन्होंने साहिल को लाभ में 1/5वें भाग के लिए एक नया साझेदार बनाया। साहिल अपने ख्याति प्रीमियम भाग के लिए ₹ 25,000 लाया। वह नये लाभ विभाजन अनुपात के अनुसार पूँजी का योगदान करने के लिए सहमत था। साहिल द्वारा लाई गई पूँजी की राशि थी:

(a)	₹ 40,000	(b)	₹ 32,000
(c)	₹ 12,50,000	(d)	₹ 50,000

- 4. रीटा तथा उषा एक फर्म की साझेदार थीं तथा लाभ-हानि का विभाजन 3:5 के अनुपात में करती थीं। वर्ष के दौरान उषा ने प्रत्येक माह के अन्त में ₹ 15,000 का आहरण किया। आहरण पर ब्याज 8% वार्षिक दर से लगाया जाएगा। आहरण पर ब्याज की गणना के लिए औसत अवधि होगी:
 - (a) 4½ महीने
 (b) 6 महीने

 (c) 6½ महीने
 (d) 5½ महीने
- 5. एक फर्म के पुनर्गठन पर, भूमि के मूल्य को ₹ 2,00,000 बढ़ाना था तथा संयंत्र एवं मशीनरी का मूल्य
 ₹ 10,00,000 से ₹ 7,00,000 तक कम करना था।

पुनर्मूल्यांकन पर लाभ/हानि होगी :

(a)	लाभ ₹ 1,00,000	(b)	हानि ₹ 1,00,000	
(c)	हानि ₹ 5,00,000	(d)	लाभ ₹ 5,00,000	1

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- 2. (A) Ram and Mohan were partners with fixed capitals of ₹ 3,00,000 and ₹ 2,00,000 respectively. As per their partnership deed, interest on capital was allowed @ 10% p.a. Net profit for the year ended 31st March, 2022 was ₹ 30,000. The amount of interest on capital was credited to each partner's current account for the year ended 31st March, 2022 was :
 - (a) Ram ₹ 30,000 and Mohan ₹ 20,000
 - (b) Ram ₹ 20,000 and Mohan ₹ 10,000
 - (c) Ram ₹ 18,000 and Mohan ₹ 12,000
 - (d) Ram ₹ 30,000 and Mohan Nil

OR

(B) Anu, Bindu and Siya were partners in a firm sharing profits and losses in the ratio of 2:2:1. Siya was guaranteed that her share of profit will not be less than ₹ 50,000. The firm's profit for the year ended 31st March, 2022 was ₹ 2,00,000. The amount of deficiency to be borne by Anu was :

(a)	₹ 10,000	(b)	₹ 2,500
(c)	₹ 75,000	(d)	₹ 5,000

3. Rohit and Mohit were partners sharing profits and losses in the ratio of 2:1. Their capital accounts as on 31.3.2021 had a credit balance of ₹ 1,09,000 and ₹ 66,000 respectively. They admitted Sahil as a new partner on 1st April, 2021 for 1/5th share in profits. Sahil brought ₹ 25,000 as his share of goodwill premium. He agreed to contribute capital in new profit-sharing ratio. The amount of capital brought by Sahil was :

(a)	₹ 40,000	(b)	₹ 32,000	
(c)	₹ 12,50,000	(d)	₹ 50,000	1

4. Rita and Usha were partners in a firm sharing profits and losses in the ratio of 3:5. During the year Usha withdrew ₹ 15,000 at the end of each month. Interest on drawings is to be charged @ 8% p.a. The average period for the calculation of interest on drawings will be :

(a)	$4\frac{1}{2}$ months	(b)	6 months	
(c)	$6\frac{1}{2}$ months	(d)	$5\frac{1}{2}$ month	1

5. On the reconstitution of a firm, the value of the land was appreciated by ₹ 2,00,000 and plant and machinery reduced to ₹ 7,00,000 from ₹ 10,00,000. Gain or loss on revaluation will be :

(a)	Gain ₹ 1,00,000	(b)	Loss ₹ 1,00,000	
(c)	Loss ₹ 5,00,000	(d)	Gain ₹ 5,00,000	1

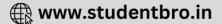
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- अंशों के हरण के समय, अंश पूँजी खाते के नाम पक्ष में खतौनी की जाती है : अंशों पर अयाचित राशि से। (b) अंशों पर प्रदत्त राशि से । अंशों पर याचित राशि से । अंशों पर भुगतान न की गई राशि से। (d) ईलीट लिमिटेड ने ₹ 100 प्रत्येक के 20,000, 9 % ऋणपत्रों को 10% बहे पर निर्गमित किया, जिनका शोधन प्रीमियम पर किया जाएगा । इन ऋणपत्रों के निर्गमन पर 'ऋणपत्रों के निर्गमन पर हानि खाते' के नाम-पक्ष में खतौनी ₹ 4,00,000 से की गई। ऋणपत्रों के शोधन पर प्रीमियम की राशि है : ₹ 4,00,000 (b) ₹2,00,000 ₹ 6,00,000 (d) ₹ 10,00,000 (b) 5:32:1(d) है । है । (b) स्वैट इक्विटी (d) कर्मचारी स्टॉक ऑप्शन प्लान Page 6
- गोपाल, कृष्णा तथा गोविंद साझेदार थे तथा 5:4:3 के अनुपात में लाभ-हानि बाँटते थे । 1 अप्रैल, 8. 2022 को कृष्णा सेवानिवृत्त हो गया। गोपाल तथा गोविंद ने लाभ में उसके भाग को ₹ 1,20,000 का भुगतान करके क्रय कर लिया। ₹ 80,000 का भुगतान गोपाल ने तथा ₹ 40,000 का भुगतान गोविंद ने
 - किया। अधिलाभ अनुपात है : (a) 1:21:1(c)
- अभिकथन (A) : परिवर्तनशील पूँजी विधि के अन्तर्गत पूँजी खातों का शेष समय-समय पर परिवर्तित होता 9.
 - : परिवर्तनशील पूँजी विधि में सभी समायोजन जैसे लाभ-हानि का भाग, पूँजी पर ब्याज, कारण (R) आहरण, आहरण पर ब्याज आदि का लेखा सीधे साझेदारों के पूँजी खातों में किया जाता
 - (A) सही है, परन्तु (R) गलत है। (a)

6.

7.

(a)

(c)

(a)

(c)

- दोनों (A) तथा (R) सही हैं परन्तु (R), (A) की सही व्याख्या नहीं है। (b)
- दोनों (A) तथा (R) गलत हैं। (c)
- दोनों (A) तथा (R) सही हैं तथा (R), (A) की सही व्याख्या है। (d)
- 10. प्रतिभूतियों को प्रस्तावित करना या प्रतिभूतियों के अभिदान के लिए किसी कम्पनी द्वारा व्यक्तियों के एक चयनित समूह को आमंत्रित करना (सार्वजनिक आंमत्रण के माध्यम के अलावा), जाना जाता है :
 - अंशों का निजी निर्गमन (a)
 - निगमन लागत (c)

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- 6. At the time of forfeiture of shares, share capital account is debited with :
 - (a) Uncalled amount on shares (b) Paid up amount on shares
 - (c) Called up amount on shares (d) Unpaid amount on shares

7. Elite Ltd. issued 20,000, 9% Debentures of ₹ 100 each at a discount of 10%, redeemable at a premium. On issue of these debentures, 'Loss on issue of debentures account' was debited with ₹ 4,00,000. The premium on redemption of debentures is :

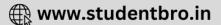
(a) ₹ 4,00,000(b) ₹ 2,00,000(c) ₹ 6,00,000(d) ₹ 10,00,0001

8. Gopal, Krishna and Govind were partners sharing profits and losses in the ratio of 5:4:3. Krishna retired on 1st April, 2022. Gopal and Govind purchased his share of profit by giving him ₹ 1,20,000. ₹ 80,000 was paid by Gopal and ₹ 40,000 by Govind. Gaining ratio is :

- (a) 1:2(b) 5:3(c) 1:1(d) 2:1
- 9. Assertion (A) : Under the fluctuating capital method, the balance in the capital account fluctuates from time to time.
 - **Reason (R) :** Under the fluctuating capital method, all the adjustments such as share of profit and loss, interest on capital, drawings, interest on drawings etc. are recorded directly in the capital accounts of the partners.
 - (a) (A) is correct but (R) is wrong.
 - (b) Both (A) and (R) are correct but (R) is not the correct explanation of (A).
 - (c) Both (A) and (R) are incorrect.
 - (d) Both (A) and (R) are correct and (R) is the correct explanation of (A). 1
- 10. Offer of securities or invitation to subscribe securities to a select group of persons by a company (other than by way of public offer) is known as :
 - (a) Private placement of shares (b) Sweat equity
 - (c) Incorporation cost (d) Employee stock option plan 1

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- 11. (A) एक साझेदारी फर्म के चार साझेदार हैं । कम्पनी अधिनियम, 2013 के प्रावधानों के अनुसार व्यवसाय में और कितने अतिरिक्त साझेदारों को प्रवेश दिया जा सकता है ?
 - (a) 50 (b) 46
 - (c) 100 (d) 96

अथवा

(B) अमित तथा सुमित एक फर्म के साझेदार थे तथा उनकी स्थायी पूँजी क्रमश: ₹ 6,00,000 तथा ₹ 4,00,000 थी। कवि को फर्म के लाभ में 1/5वें भाग के लिए एक नया साझेदार बनाया गया। कवि अपने ख्याति प्रीमियम के भाग के रूप में ₹ 40,000 तथा अपनी पूँजी के लिए 3,00,000 लाया। सुमित के जमा पक्ष में खतौनी की गई ख्याति प्रीमियम की राशि होगी:

(a)	₹ 20,000	(b)	₹ 24,000
(c)	₹ 16,000	(d)	₹ 40,000

12. एक विघटित साझेदारी फर्म की कुल परिसम्पत्तियाँ ₹ 30,00,000 तथा इसकी कुल देयताएँ
₹ 6,00,000 थीं । परिसम्पत्तियों की वसूली 80% पर हुई तथा देयताओं का निपटान 5% कम पर किया
गया । यदि विघटन व्यय ₹ 30,000 थे, तो विघटन पर लाभ अथवा हानि थी :

(a)	लाभ ₹ 18,00,000	(b)	हानि ₹ 6,00,000
(c)	लाभ ₹ 6,00,000	(d)	हानि ₹ 18,00,000

 13. (A) राधे लिमिटेड ने ₹ 10 प्रत्येक के पूर्ण याचित 500 अंशों को ₹ 3 प्रति अंश की अन्तिम याचना का भुगतान न करने पर हरण कर लिया । इनमें से 300 अंशों को ₹ 8 प्रति अंश पूर्ण प्रदत्त पुन:निर्गमित कर दिया गया । पूँजी संचय खाते के जमा पक्ष में खतौनी की गई राशि थी :

(a)	₹ 1,500	(b)	₹ 2,100		
(c)	₹ 3,200	(d)	₹ 1,800		
		अथवा			

(B) एक कम्पनी ने ₹ 10 प्रत्येक के 1000 अंशों, जिस पर ₹ 7 याचित थे, ₹ 2 प्रति अंश की प्रथम याचना का भुगतान न करने पर हरण कर लिया। इन सभी अंशों को ₹ 5 प्रति अंश, ₹ 7 प्रदत्त पर पुन:निर्गमित कर दिया गया। पूँजी संचय खाते में हस्तांतरित राशि थी:

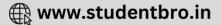
(a)	₹ 2,000	(b)	₹ 3,000
(c)	₹ 4,000	(d)	₹ 5,000

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- 50(b) (a) 46 96
- (d) (c)100
 - OR
- (B) Amit and Sumit were partners in a firm with fixed capitals of ₹ 6,00,000 and ₹ 4,00,000 respectively. Kavi was admitted as a new partner for 1/5th share in the profit of the firm. Kavi brought ₹ 40,000 as his share of goodwill premium and ₹ 3,00,000 as his capital. The amount of Goodwill premium credited to Sumit will be :
 - (a) ₹ 20,000 (b) ₹24,000 (c)₹ 16,000 (d) ₹40,000
- Total assets of a partnership firm, which was dissolved were ₹ 30,00,000 12. and its total liabilities were ₹ 6,00,000. Assets were realised at 80% and liabilities were settled at 5% less. If dissolution expenses were ₹ 30,000, the profit or loss on dissolution was :
 - Profit ₹ 18,00,000 Loss ₹ 6,00,000 (a) (b) (c) Profit ₹ 6,00,000 (d) Loss ₹ 18,00,000 1

13. (A) Radhe Ltd. forfeited 500 shares of \mathbf{E} 10 each fully called up for non-payment of final call of ₹ 3 per share. 300 of these shares were reissued at ₹ 8 per share as fully paid-up. The amount credited to Capital Reserve Account was :

> (a) ₹ 1,500 (b) ₹ 2,100 (c) ₹ 3,200 (d) ₹ 1,800 OR

A Company forfeited 1000 shares of \mathbf{E} 10 each, \mathbf{E} 7 called up for **(B)** non-payment of first call of \mathbf{E} 2 per share. All these shares were reissued at ₹ 5 per share ₹ 7 paid up. The amount transferred to Capital Reserve Account was :

(a)	₹ 2,000	(b)	₹ 3,000	
(c)	₹ 4,000	(d)	₹ 5,000	1

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निम्न काल्पनिक परिस्थिति को पढ़िए तथा इसके आधार पर प्रश्न संख्या 14 तथा 15 के उत्तर दीजिए : रुद्र, देव तथा शिव एक फर्म के साझेदार थे तथा 5:3:2 के अनुपात में लाभ–हानि बाँटते थे । उनकी स्थायी पूँजी क्रमश: ₹ 6,00,000, ₹ 4,00,000 तथा ₹ 2,00,000 थीं । पूँजी के अतिरिक्त शिव ने फर्म को ₹ 75,000 का ऋण दिया हुआ था । उनके साझेदारी संलेख में निम्न का प्रावधान था :

- (i) पूँजी पर 9% वार्षिक दर से व्याज।
- (ii) साझेदारों के आहरण पर 12% वार्षिक दर से ब्याज।
- (iii) रुद्र को ₹ 30,000 मासिक तथा देव को ₹ 40,000 प्रति तिमाही वेतन।
- (iv) शिव के ऋण पर 9% वार्षिक दर से ब्याज।

वर्ष के दौरान प्रत्येक तिमाही के अन्त में रुद्र ने ₹ 50,000 का आहरण किया; देव ने प्रत्येक अर्धवर्ष के आरम्भ में ₹ 50,000 का आहरण किया तथा शिव ने प्रत्येक अर्धवर्ष के अन्त में ₹ 70,000 का आहरण किया।

31 मार्च, 2022 को समाप्त हुए वर्ष में शिव के ऋण पर ब्याज से पूर्व फर्म का लाभ ₹ 7,06,750 था।

- 14. लाभ-हानि विनियोजन खाते में कितना शुद्ध लाभ हस्तांतरित किया जायेगा ?
 - (a) ₹7,06,750 (b) ₹7,02,250
 - (c) ₹ 7,00,000 (d) ₹ 7,13,000

15. साझेदारों द्वारा आहरण पर ब्याज की राशि होगी :

- (a) रुद्र ₹ 2,250; देव ₹ 4,500 तथा शिव ₹ 2,100
- (b) रुद्र ₹ 9,000; देव ₹ 9,000 तथा शिव ₹ 4,200
- (c) रुद्र ₹ 4,500; देव ₹ 4,500 तथा शिव ₹ 2,100
- (d) रुद्र ₹ 24,000; देव ₹ 12,000 तथा शिव ₹ 16,800

16. (A) एक नए साझेदार के प्रवेश पर पुराने साझेदार परिसम्पत्तियों के पुनर्मूल्यांकन एवं देयताओं के पुनर्निर्धारण पर होने वाले लाभ या हानि को निम्न में से किस अनुपात में बाँटेंगे :

- (a) बराबर-बराबर (b) पुराने लाभ-विभाजन अनुपात में
- (c) नए लाभ-विभाजन अनुपात में (d) त्याग अनुपात में

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Read the following hypothetical situation and answer question no. 14 and 15 on its basis :

Rudra, Dev and Shiv were partners in a firm sharing profits in the ratio of 5:3:2. Their fixed capitals were \gtrless 6,00,000, \gtrless 4,00,000 and \gtrless 2,00,000 respectively. Besides his capital Shiv had given a loan of \gtrless 75,000 to the firm. Their partnership deed provided for the following :

- (i) Interest on capital @ 9% p.a.
- (ii) Interest on partner's drawings @ 12% p.a.
- (iii) Salary to Rudra ₹ 30,000 per month and to Dev ₹ 40,000 per quarter.
- (iv) Interest on Shiv's loan @ 9% p.a.

During the year Rudra withdrew ₹ 50,000 at the end of each quarter; Dev withdrew ₹ 50,000 in the beginning of each half year and Shiv withdrew ₹ 70,000 at the end of each half year.

The profit of the firm for the year ended 31-3-2022 before allowing interest on Shiv's loan was ₹ 7,06,750.

14. How much amount of net profit will be transferred to Profit and Loss Appropriation A/c ?

(a)	₹ 7,06,750	(b)	₹ 7,02,250
(c)	₹ 7,00,000	(d)	₹ 7,13,000

15. What will the amount of interest on drawings of the partners?

- (a) Rudra ₹ 2,250; Dev ₹ 4,500 and Shiv ₹ 2,100
- (b) Rudra ₹ 9,000; Dev ₹ 9,000 and Shiv ₹ 4,200
- (c) Rudra ₹ 4,500; Dev ₹ 4,500 and Shiv ₹ 2,100
- (d) Rudra ₹ 24,000; Dev ₹ 12,000 and Shiv ₹ 16,800

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- 16. (A) On admission of a new partner, the old partners share the gain or loss on revaluation of assets and reassessment of liabilities in which of the following ratio :
 - (a) Equally (b) In old profit sharing ratio
 - (c) In new profit sharing ratio (d) In sacrificing ratio 1 OR

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(B) आशा और निशा एक फर्म की साझेदार थीं तथा 3:1 के अनुपात में लाभ-हानि का विभाजन करती थीं। लाभों में 1/4वें भाग के लिए चारु को एक नए साझेदार के रूप में फर्म में प्रवेश दिया गया जो उसने आशा एवं निशा से बराबर-बराबर भाग में लिया। आशा, निशा एवं चारु का नया लाभ विभाजन अनुपात होगा:

(a)	3:1:4	(b)	1:1:2
(c)	5:1:2	(d)	1:2:1

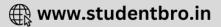
17. (a) मोहन, सोहन तथा सुरेश एक फर्म के साझेदार थे तथा 2:2:1 के अनुपात में लाभ बाँटते थे । सुरेश को ₹ 70,000 लाभ की गारंटी दी गई थी । सुरेश को दी गई गारंटी में हुई किसी भी कमी को मोहन तथा सोहन 3:2 के अनुपात में वहन करेंगे । 31.3.2022 को समाप्त हुए वर्ष के लिए फर्म का लाभ ₹ 2,00,000 था ।
31.3.2022 को समाप्त हुए वर्ष के लिए फर्म का लाभ-हानि विनियोजन खाता तैयार कीजिए ।

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- (b) क तथा ख एक फर्म में साझेदार थे तथा लाभ बराबर बाँटते थे। उनकी पूँजी थी: क ₹ 1,20,000 तथा ख ₹ 80,000। ब्याज की वार्षिक दर 20% है। फर्म का पिछले तीन वर्षों का लाभ ₹ 34,000, ₹ 38,000 तथा ₹ 30,000 था। उन्होंने ग को एक नया साझेदार बनाया। ग के प्रवेश पर फर्म की ख्याति का मूल्यांकन अधिलाभों के दो वर्षों के क्रय के आधार पर किया गया। ग के प्रवेश पर फर्म की ख्याति के मूल्य की गणना कीजिए।
- 18. मीता, गीता तथा मोहित एक फर्म के साझेदार थे तथा 5:3:2 के अनुपात में लाभ-हानि का विभाजन करते
 थे । 1 अप्रैल, 2022 से उन्होंने 2:2:1 के अनुपात में लाभ-हानि विभाजित करने के लिए आपस में सहमति की । यह सहमति हुई कि :
 - (i) फर्म की ख्याति का मूल्यांकन ₹ 1,40,000 था।
 - (ii) परिसम्पत्तियों के पुनर्मूल्यांकन तथा देयताओं के पुनर्निर्धारण पर लाभ ₹ 1,20,000 था ।
 फर्म की पुस्तकों में उपरोक्त लेन-देनों की आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । अपनी कार्य टिप्पणी को स्पष्ट रूप से दर्शाइए ।
- 19. विभा, सुधा तथा आशीष एक फर्म के साझेदार थे तथा 2:3:1 के अनुपात में लाभों का विभाजन करते थे । सुधा सेवानिवृत्त हो गई तथा संचयों, परिसम्पत्तियों के पुनर्मूल्यांकन व देयताओं के पुनर्निर्धारण सम्बन्धी सभी आवश्यक समायोजन करने के पश्चात उसके पूँजी खाते का शेष ₹ 85,000 था । विभा तथा आशीष सुधा को उसके खाते के पूर्ण निपटान हेतु ₹ 1,15,000 देने के लिए सहमत हुए । सुधा की सेवानिवृत्ति पर ख्याति के लेखांकन के लिए आवश्यक रोज़नामचा प्रविष्टि कीजिए ।

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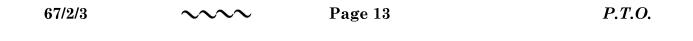
- (B) Asha and Nisha were partners in a firm sharing profits and losses in the ratio 3:1. Charu was admitted as a new partner for 1/4th share in the profits of the firm which she acquired equally from Asha and Nisha. The new profit sharing ratio of Asha, Nisha and Charu will be :
 - (a) 3:1:4(b) 1:1:2(c) 5:1:2(d) 1:2:11
- 17. (a) Mohan, Sohan and Suresh were partners in a firm sharing profits in the ratio of 2:2:1. Suresh was guaranteed a profit of ₹ 70,000. Any deficiency on account of guarantee to Suresh was to be borne by Mohan and Sohan in 3:2 ratio. The profit of the firm for the year ended 31.3.2022 amounted to ₹ 2,00,000.
 Prepare Profit and Loss Appropriation Account of the firm for the year ended 31.3.2022.

OR

(b) A and B were partners in a firm sharing profits equally. Their capitals were : A ₹ 1,20,000 and B ₹ 80,000. The annual rate of interest is 20%. The profits of the firm for the last three years were ₹ 34,000; ₹ 38,000 and ₹ 30,000. They admitted C as a new partner. On C's admission the goodwill of the firm was valued at 2 years purchase of the super profits.

Calculate the value of goodwill of the firm on C's admission.

- 18. Mita, Geeta and Mohit were partners in a firm sharing profits and losses in the ratio of 5:3:2. With effect from 1st April, 2022, they mutually agreed to share profits and losses in the ratio of 2:2:1. It was agreed that :
 - (i) Goodwill of the firm was valued at ₹ 1,40,000.
 - (ii) Profit on revaluation of assets and re-assessment of liabilities amounted to ₹ 1,20,000.
 Pass necessary journal entries for the above transactions in the books of the firm. Show your working notes clearly.
- 19. Vibha, Sudha and Ashish were partners in a firm sharing profits in the ratio 2:3:1. Sudha retired and the balance in her capital account after making necessary adjustments on account of reserves, revaluation of assets and re-assessment of liabilities was ₹ 85,000. Vibha and Ashish agreed to pay Sudha ₹ 1,15,000 in full settlement of her claim. Record the necessary journal entry for goodwill on Sudha's retirement.



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- 20. (a) सिनको लिमिटेड ने डिक्सन लिमिटेड से ₹ 1,98,000 के पुस्तकीय मूल्य की परिसम्पत्तियों का क्रय किया । यह सहमति हुई कि क्रय मूल्य का भुगतान ₹ 100 प्रत्येक के 10% ऋणपत्रों को निर्गमित करके किया जाएगा । सिनको लिमिटेड की पुस्तकों में आवश्यक रोजनामचा प्रविष्टियाँ कीजिए यह मानते हुए कि ऋणपत्रों का निर्गमन :
 - (i) 10% बट्टे पर किया गया।
 (ii) 10% प्रीमियम पर किया गया।

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(b) 1.4.2021 को वाई लिमिटेड ने ₹ 100 प्रत्येक के 10,000, 9% ऋणपत्रों को 6% बट्टे पर निर्गमित करने के लिए आवेदन आमन्त्रित किए । संपूर्ण राशि आवेदन पर देय थी । 12,000, 9% ऋणपत्रों के लिए आवेदन प्राप्त हुए । सभी आवेदकों को आनुपातिक आधार पर 9% ऋणपत्रों का आबंटन कर दिया गया । आवेदन पर प्राप्त अतिरिक्त राशि वापिस कर दी गई । 31.3.2022 को कम्पनी ने कम्पनी अधिनियम, 2013 के प्रावधानों के अनुसार ऋणपत्र निर्गमन पर बट्टे को अपलिखित करने का निर्णय किया । उस तिथि को कम्पनी के प्रतिभूति प्रीमियम संचय खाते में ₹ 10,000 का शेष था ।

कम्पनी की पुस्तकों में उपरोक्त लेनदेनों के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए।

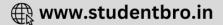
21. ₹ 10 प्रत्येक के समता अंशों में विभक्त सरस्वती लिमिटेड की अधिकृत पूँजी ₹ 10,00,000 है। कम्पनी की अभिदत्त तथा पूर्ण प्रदत्त अंश पूँजी ₹ 4,00,000 थी। अपनी नई वित्तीय आवश्यकताओं को पूरा करने के लिए कम्पनी ने ₹ 10 प्रत्येक के 20,000 समता अंशों का निर्गमन किया जो निम्न प्रकार से देय थे:
₹ 3 आवेदन पर; ₹ 3 आबंटन पर, ₹ 2 प्रथम याचना पर तथा ₹ 2 दूसरी एवं अन्तिम याचना पर। निर्गम पूर्ण रूप से अभिदत्त हो गया। आबंटन राशि का भुगतान 1 मई, 2021 को, प्रथम याचना राशि का 1 अगस्त, 2021 को तथा अन्तिम याचना का 1 अक्टूबर, 2021 को देय था। एक्स, जिसे 1000 अंशों का आबंटन किया गया था, ने आबंटन तथा याचना राशि का भुगतान नहीं किया; 600 अंशों के एक आबंटी वाई ने दोनों याचनाओं का भुगतान नहीं किया; तथा जैड ने, जिसे 400 अंशों का आबंटन किया गया था, ने आवंटन तथा याचना आधिनियम, 2013 की अनुसूची III, भाग I के अनुसार कम्पनी की अंश पूँजी को इसके स्थिति विवरण में प्रस्तुत कीजिए। इसी के लिए खातों के नोट्स भी तैयार कीजिए।

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- 20. (a) Sinco Ltd. purchased assets of the book value of ₹ 1,98,000 from Dixon Ltd. It was agreed that the purchase consideration be paid by issuing 10% debentures of ₹ 100 each.
 Record the necessary journal entries in the books of Sinco Ltd. assuming that the debentures have been issued :
 - (i) At a discount of 10%. (ii) At a premium of 10%.

OR

(b) On 1.4.2021 Y Ltd. invited applications for issuing 10,000, 9% debentures of ₹ 100 each at a discount of 6%. The entire amount was payable with application. Application for 12,000, 9% debentures were received. 9% debentures were allotted on pro-rata basis to all the applicants. Excess money received with applications was refunded. On 31.3.2022 the company decided to write off discount on issue of debentures according to the provisions of the Companies Act, 2013. On that date the company had ₹ 10,000 in its securities premium reserve account.

Pass necessary journal entries for the above transactions in the books of the company.

21. Saraswati Ltd. has an authorised capital of ₹ 10,00,000 divided into equity shares of ₹ 10 each. Subscribed and fully paid up share capital of the company was ₹ 4,00,000. To meet its new financial requirements, the company issued 20,000 equity shares of ₹ 10 each which were payable as follows : ₹ 3 on application; ₹ 3 on allotment, ₹ 2 on first call and ₹ 2 on second and final call. The issue was fully subscribed. The allotment money was payable on 1st May 2021, first call money on 1st August 2021 and final call on 1st October 2021. X whom 1000 shares were allotted, did not pay the allotment and call money; Y an allotee of 600 shares, did not pay the two calls ; and Z whom 400 shares were allotted, did not pay the final call. Present the share capital in the Balance Sheet of the company as per Schedule III, Part I of the Companies Act, 2013. Also prepare Notes to Accounts for the same.

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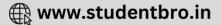
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22. पी, क्यू तथा आर एक फर्म के साझेदार थे तथा 2:1:2 के अनुपात में लाभ-हानि बाँटते थे। 31.3.2022 को उनका स्थिति विवरण निम्न प्रकार से था :

देयताएँ	राशि (₹)	परिसम्पत्तियाँ	राशि (₹)
लेनदार	48,000	बैंक	25,000
देय बिल	22,000	देनदार	75,000
सामान्य संचय	80,000	स्टॉक	2,00,000
2021-22 का लाभ	2,00,000	मशीनरी	3,00,000
पूँजी :		भूमि तथा भवन	10,00,000
पी 5,00,000			
क्यू 2,50,000			
आर <u>5,00,000</u>	12,50,000		
	16,00,000		16,00,000

31.3.2022 को पी, क्यू तथा आर का स्थिति विवरण

30 जून, 2022 को 'क्यू' की मृत्यु हो गई। साझेदारी संलेख में प्रावधान था कि किसी साझेदार की मृत्यु पर उसके निष्पादक निम्न के हकदार होंगे :

- (i) उसके पूँजी खाते का शेष।
- (ii) पूँजी पर 6% वार्षिक दर से ब्याज।
- (iii) मृत्यु की तिथि तक फर्म के लाभों में उसका भाग, जिसकी गणना पिछले वर्ष के लाभ के आधार पर की जायेगी ।
- (iv) ख्याति में उसका भाग, जिसकी गणना पिछले चार वर्ष के औसत लाभ के तीन वर्षों के क्रय के आधार पर की जायेगी।
 वर्ष 2018-19 का लाभ ₹ 3,00,000; 2019-20 का ₹ 4,00,000 तथा 2020-21 का
 ₹ 1,00,000 था।
 1.6.2022 को 'क्यू' ने अपने मेडिकल व्ययों का भुगतान करने के लिए ₹ 50,000 का आहरण किया।
 उसकी मृत्यु पर उसके निष्पादकों को प्रस्तुत करने के लिए 'क्यू' का पूँजी खाता तैयार कीजिए।
- 23. विभिन्न परिसम्पत्तियों (रोकड़ के अतिरिक्त) एवं बाह्य देयताओं को वसूली खाते में स्थानान्तरित करने के बाद, तनय एवं महक की साझेदारी फर्म के विघटन से सम्बन्धित निम्नलिखित लेन-देनों के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए :
 - (i) ₹ 60,000 के लेनदारों ने अपने दावे के पूर्व निपटान में ₹ 59,000 मूल्य का स्टॉक स्वीकार कर लिया।
 - (ii) तनय ने अपनी पत्नी के ₹ 12,000 के ऋण के भुगतान की सहमति दी।
 - (iii) विघटन की तिथि को फर्म के लाभ-हानि खाते में ₹ 18,000 का नाम शेष था।
 - (iv) ₹ 20,000 की एक अलिखित देयता का भुगतान एक साझेदार, महक द्वारा 10% छूट पर किया गया।
 - (v) तनय के ₹ 4,000 के ऋण का भुगतान चैक द्वारा किया गया।
 - (vi) विघटन व्यय ₹ 11,000 थे, जिनका भुगतान महक द्वारा किया गया।

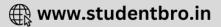
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22. P, Q and R were partners in a firm sharing profits and losses in the ratio of 2:1:2. Their balance sheet on 31st March, 2022 was as follow :

Liabilities	Amount (₹)	Assets	Amount (₹)
Creditors	48,000	Bank	25,000
Bills payable	22,000	Debtors	75,000
General Reserve	80,000	Stock	2,00,000
Profit for 2021-22	2,00,000	Machinery	3,00,000
Capitals :		Land and Building	10,00,000
P 5,00,000			
Q $2,50,000$			
R <u>5,00,000</u>	12,50,000		
	16,00,000		16,00,000

4.	Then balance sheet on 51° March, 2022 was as follow
	Balance Sheet of P, Q and R as on 31.3.2022

On 30th June, 2022, Q died. The partnership deed provided that on the death of a partner his executors will be entitled for the following :

- (i) Balance in his Capital account.
- (ii) Interest on capital @ 6% p.a.
- (iii) His share in the profits of the firm till the date of his death calculated on the basis of last year's profit.
- (iv) His share in the goodwill of the firm calculated on the basis of the three years purchase of the average profits of last four years. Profits for 2018-19 were ₹ 3,00,000, for 2019-20 were ₹ 4,00,000 and for 2020-21 were ₹ 1,00,000. On 1.6.2022 Q withdrew ₹ 50,000 for meeting his medical expenses.

Prepare Q's Capital Account on his death to be presented to his executors.

- 23. Pass the necessary journal entries for the following transactions on the dissolution of the partnership firm of Tanay and Mehak after various assets (other than cash) and external liabilities have been transferred to Realisation Account :
 - (i) Creditors of ₹ 60,000 accepted stock valued at ₹ 59,000 in full settlement of their claim.
 - (ii) Tanay agreed to pay off his wife's loan of ₹ 12,000.
 - (iii) The firm had a debit balance of \mathbf{E} 18,000 in the profit and loss account on the date of dissolution.
 - (iv) An unrecorded liability of ₹ 20,000 was paid by partner, Mehak, at a discount of 10%.
 - (v) Tanay's loan of \mathbf{E} 4,000 was paid through a cheque.
 - (vi) Expenses on dissolution amounted to ₹ 11,000, which were paid by Mehak.

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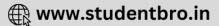
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24. निम्न परिस्थितियों में ऋणपत्रों के निर्गमन के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए :

- (i) ₹ 100 प्रत्येक के 5,000, 9% ऋणपत्रों का निर्गमन 10% बट्टे पर किया गया, जिनका शोधन पाँच वर्षों के पश्चात् 5% प्रीमियम पर करना है।
- (ii) ₹ 100 प्रत्येक के 30,000, 12% ऋणपत्रों का निर्गमन 5% प्रीमियम पर किया गया, जिनका शोधन पाँच वर्षों पश्चात् सममूल्य पर करना है।
- (iii) ₹ 100 प्रत्येक के 8,750, 12% ऋणपत्रों का निर्गमन सममूल्य पर किया गया, जिनका शोधन पाँच वर्षों पश्चात् सममूल्य पर करना है ।

25. (a) गंगा लिमिटेड ने ₹ 10 प्रत्येक के 10,000 समता अंशों के निर्गमन के लिए आवेदन आमन्त्रित किए । प्रति अंश राशि का भुगतान निम्न प्रकार से देय था : आवेदन पर ₹ 2; आबंटन पर ₹ 3; प्रथम याचना पर ₹ 3 तथा दूसरी एवं अन्तिम याचना पर ₹ 2 ।

15,000 अंशों के लिए आवेदन प्राप्त हुए । 3,000 अंशों के लिए आवेदनों को रद्द कर दिया गया तथा आवेदन राशि वापिस कर दी गई । 12,000 अंशों के लिए आवेदकों को आनुपातिक आधार पर आबंटन किया गया । आवेदन पर प्राप्त अतिरिक्त राशि का समायोजन आबंटन पर देय राशि में किया गया । एक अंशधारक को छोड़कर, जिसे 200 अंशों का आबंटन किया गया था, सभी अंशधारकों ने आबंटन राशि का भुगतान कर दिया । इन अंशों का हरण कर लिया गया । इसके पश्चात प्रथम याचना माँगी गई तथा प्राप्त हो गई । दूसरी एवं अन्तिम याचना अभी तक माँगी नहीं गई थी । उपरोक्त लेनदेनों के लिए गंगा लिमिटेड की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । जहाँ भी आवश्यक हो अदत्त याचना खाता खोलिए ।

अथवा

(b) मुकुंद लिमिटेड ने ₹ 10 प्रत्येक के 50,000 समता अंशों को 10% प्रीमियम पर निर्गमित करने के लिए आवेदन आमन्त्रित किए । प्रति अंश राशि का भुगतान निम्न प्रकार से देय था : आवेदन पर ₹ 3, आबंटन पर ₹ 3 (प्रीमियम सहित) तथा शेष राशि प्रथम एवं अन्तिम याचना पर । 1,20,000 अंशों के लिए आवेदन प्राप्त हुए तथा सभी आवेदकों को आनुपातिक आधार पर अंशों का आबंटन कर दिया गया । आवेदन पर प्राप्त अतिरिक्त राशि का समायोजन केवल आबंटन पर देय राशि में किया गया । आवंटन पर देय राशि से अतिरिक्त आवेदन राशि वापिस कर दी गई । एक अंशधारक जिसने 6,000 अंशों के लिए आवेदन किए आवेदन किया था, याचना राशि का भुगतान नहीं कर पाया तथा उसके अंशों का हरण कर लिया गया ।

मुकुंद लिमिटेड की पुस्तकों में उपरोक्त लेनदेनों के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए।

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- 24. Pass necessary journal entries for the issue of debentures in the following cases :
 - (i) Issued 5,000, 9% debentures of ₹ 100 each at a discount of 10% redeemable at a premium of 5% after 5 years.
 - (ii) Issued 30,000, 12% debentures of ₹ 100 each at a premium of 5% and redeemable at par after 5 years.
 - (iii) Issued 8,750, 12% debentures of ₹ 100 each at par, redeemable at par after 5 years.
- 25. (a) Ganga Ltd. invited applications for issuing 10,000 equity shares of ₹ 10 each. The amount per share was payable as follows : ₹ 2 on application, ₹ 3 on allotment, ₹ 3 on first call and ₹ 2 on second and final call. Applications were received for 15,000 shares. The applications for 3,000 shares were rejected and application money refunded. The shares were allotted on pro-rata basis to the applicants of 12,000 shares. Excess money received with applications was adjusted towards sums due on allotment. All shareholders paid the allotment money except one shareholder who was allotted 200 shares. These shares were forfeited. The first call was made thereafter and duly received. The second and final call was not yet made.

Pass Journal entries for the above transactions in the books of Ganga Ltd. Open Calls-in-Arrears Account wherever required.

OR

(b) Mukund Ltd. invited applications for issuing 50,000 equity shares of ₹ 10 each at 10% premium. The amount per share was payable as follows : ₹ 3 on application, ₹ 3 (including premium) on allotment and balance amount on first and final call. Applications were received for 1,20,000 shares and shares were allotted on pro-rata basis to all the applicants. The excess money received on application was adjusted towards sums due on allotment only. Application money in excess to sums due on allotment was refunded. A shareholder who had applied for 6,000 shares, could not pay the call money and his shares were forfeited.

Pass necessary Journal entries for the above transactions in the books of Mukund Ltd.

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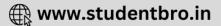
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26. (a) माधव तथा गिरधारी एक फर्म के साझेदार थे तथा 3:1 के अनुपात में लाभ-हानि बाँटते थे। 31 मार्च, 2022 को उनका स्थिति विवरण निम्न प्रकार से था :

देयताएँ	राशि	परिसम्पत्तियाँ	राशि		
	(₹)		(₹)		
पूँजी : माधव 3,00,000		मशीनरी	4,70,000		
गिरधारी <u>2,00,000</u>	5,00,000	निवेश	1,10,000		
कामगार क्षतिपूर्ति कोष	60,000	देनदार 1,20,000			
लेनदार	1,90,000	घटा : संदिग्ध ऋणों के			
		लिए प्रावधान <u>10,000</u>	1,10,000		
कर्मचारी भविष्य निधि	1,10,000	स्टॉक	1,40,000		
		रोकड़	30,000		
	8,60,000		8,60,000		

31 मार्च, 2022 को माधव तथा गिरधारी का स्थिति विवरण

1 अप्रैल, 2022 को उन्होंने फर्म के लाभों में 1/4वें भाग के लिए ज्योति को साझेदारी में प्रवेश दिया। ज्योति अपनी पूँजी के रूप में ₹ 1,86,000 लाई तथा ख्याति प्रीमियम के अपने भाग के लिए ₹ 40,000 नगद लाई। निम्न शर्तों पर सहमति हुई :

- (i) स्टॉक का मूल्य ₹ 23,000 कम लगाया गया था।
- (ii) गिरधारी ने 20% निवेश पुस्तक मूल्य पर ले लिए।
- (iii) कामगार क्षतिपूर्ति का दावा ₹ 70,000 था जिसका भुगतान बाद में किया जायेगा।
- (iv) लेनदारों में ₹ 27,000 की ऐसी राशि सम्मिलित थी जिसका दावा नहीं किया जायेगा ।
 ज्योति के प्रवेश पर पुनर्मूल्यांकन खाता तथा साझेदारों के पूँजी खाते तैयार कीजिए ।

अथवा

(b) राधिका, रिधिमा तथा रूपांशी एक फर्म की साझेदार थीं तथा 3:5:2 के अनुपात में लाभ-हानि बाँटती थीं । 31 मार्च, 2022 को उनका स्थिति विवरण निम्न प्रकार से था :

31 मार्च, 2022 को राधिका, रिधिमा तथा रूपांशी का स्थिति विवरण

देयत	गाएँ	राशि	परिसम्पत्तियाँ	राशि
		(₹)		(₹)
विविध लेनदार		60,000	रोकड़	50,000
सामान्य संचय		40,000	स्टॉक	80,000
पूँजी :			देनदार	40,000
राधिका	3,00,000		निवेश	30,000
रिधिमा	2,00,000		भवन	5,00,000
रूपांशी	<u>1,00,000</u>	6,00,000		
		7,00,000		7,00,000

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26. (a) Madhav and Girdhari were partners in a firm sharing profits and losses in the ratio of 3:1. Their balance sheet as at 31st March, 2022 was as follows :

Liabilities	Amount (₹)	Assets	Amount (₹)
Capital : Madhav 3,00,000		Machinery	4,70,000
Girdhari <u>2,00,000</u>	5,00,000	Investment	1,10,000
Workmen's compensation		Debtors 1,20,000	
fund	60,000	Less : Provision	
		for doubtful debts <u>10,000</u>	1,10,000
Creditors	1,90,000	Stock	1,40,000
Employee's Provident fund	1,10,000	Cash	30,000
	8,60,000		8,60,000

Balance sheet of Madhav and Girdhari as on 31st March, 2022

On 1st April, 2022, they admitted Jyoti into partnership for $1/4^{\text{th}}$ share in the profits of the firm. Jyoti brought ₹ 1,86,000 as her capital and ₹ 40,000 as her share of goodwill premium in cash. The following terms were agreed upon :

- (i) Stock was found undervalued by \gtrless 23,000.
- (ii) 20% of the investments were taken over by Girdhari at book value.
- (iii) Claim on account of workmen's compensation amounted to ₹ 70,000, which was to be paid later.
- (iv) Creditors included a sum of ₹ 27,000 which was not likely to be claimed.

Prepare Revaluation A/c and Partners' Capital Accounts on Jyoti's admission.

OR

(b) Radhika, Ridhima and Rupanshi were partners in a firm sharing profits and losses in the ratio of 3:5:2. On 31st March, 2022, their balance sheet was as follows :

Balance Sheet of Radhika, Ridhima and Rupanshi as on 31.3.2022

(₹) 60,000	Cash	(₹)
60,000	Cash	50.000
	Cash	50,000
40,000	Stock	80,000
	Debtors	40,000
	Investments	30,000
	Buildings	5,00,000
6,00,000		
7,00,000		7,00,000
	3,00,000	Debtors Investments Buildings 5,00,000

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उपरोक्त तिथि को रिधिमा सेवानिवृत्त हो गई तथा यह सहमति हुई कि :

- (i) फर्म की ख्याति का मूल्यांकन ₹ 3,00,000 किया जाये।
- (ii) भवन का मूल्यांकन ₹ 6,20,000 किया गया।
- (iii) नई फर्म की पूँजी ₹ 5,00,000 निर्धारित की गई, जो साझेदारों के नए लाभ विभाजन अनुपात में होगी, इस उद्देश्य के लिए आवश्यक समायोजन साझेदारों के चालू खाते खोल कर किए जाएँगे ।

रिधिमा की सेवानिवृत्ति पर पुनर्मूल्यांकन खाता तथा साझेदारों के पूँजी खाते तैयार कीजिए।

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भाग – ख

विकल्प – I

(वित्तीय विवरणों का विश्लेषण)

- 27. (A) ऋणों एवं अग्रिम पर प्राप्त ₹ 3,000 का नगद ब्याज का परिणाम है :
 - (a) प्रचालन गतिविधियों से रोकड़ का अन्तर्वाह।
 - (b) निवेश गतिविधियों से रोकड़ का अन्तर्वाह ।
 - (c) वित्तीय गतिविधियों से रोकड़ का अन्तर्वाह।
 - (d) रोकड़ व रोकड़ तुल्यों में कोई परिवर्तन नहीं।

अथवा

(B) एक वित्तीय उद्यम की स्थिति में, जिसका मुख्य व्यवसाय उधार देना एवं उधार लेना है, 'ब्याज के भुगतान' एवं 'ब्याज की प्राप्ति' को वर्गीकृत किया जाता है :

- (a) प्रचालन गतिविधियों के रूप में। (b) निवेश गतिविधियों के रूप में।
- (c) वित्तीय गतिविधियों के रूप में। (d) रोकड़ तुल्य के रूप में।

28. (A) निम्नलिखित में से कौन सा वित्तीय विवरणों के विश्लेषण का एक साधन है ?

- (a) लाभ-हानि विवरण (b) अनुपात विश्लेषण
- (c) स्थिति विवरण (d) खातों के नोट्स

अथवा

- (B) _____ अनुपातों की गणना दीर्घकाल में व्यवसाय की ऋण भुगतान क्षमता की योग्यता का निर्धारण करने के लिए की जाती है।
 - (a) लाभप्रदता
 (b) शोधनक्षमता

 (c) तरलता
 (d) आवर्त्त
 1
- 29. निम्न में से कौन से लेन-देन का परिणाम रोकड़ का प्रवाह नहीं है :
 - (a) बैंक से ₹ 7,000 रोकड़ को निकालना ।
 (b) ₹ 20,00,000 के अंशों का निर्गमन ।
 (c) ₹ 60,000 के निवेशों का क्रय ।
 (d) ₹ 11,000 की मज़द्री का भुगतान ।
- 67/2/3 ~~~~
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Ridhima retired on the above date and it was agreed that :

- (i) Goodwill of the firm be valued at ₹ 3,00,000.
- (ii) Building was valued at \gtrless 6,20,000.
- (iii) Capital of the new firm was fixed at ₹ 5,00,000, which will be in the new profit sharing ratio of the partners; the necessary adjustments for this purpose were to be made by opening current accounts of the partners.

Prepare Revaluation Account and Partners' Capital Accounts on Ridhima's retirement.

PART – B

Option – I (Analysis of Financial Statements)

27.	(A)	Inter (a) (b) (c)	rest of ₹ 3,000 received in c cash inflow from operati cash inflow from investi cash inflow from financi	ng ac ng act	ivities.	
		(d)	No change in cash or cas	-	livalents.	1
		_		OR		
	(B)		—		hose main business is lending and rest received' are classified as :	
		(a)	Operating activities	(b)	Investing activities	
		(c)	Financing activities	(d)	Cash equivalents	1
28.	(A)	Whie (a) (c)	ch of the following is a too Statement of Profit & Los Balance Sheet	ss (b) (d)	nalysis of Financial Statements ? Ratio Analysis Notes to Accounts	1
				OR		
	(B)	serv	_ ratios are calculated to ice its debt in the long ru		mine the ability of the business to	
		(a)	Profitability	(b)	Solvency	
		(c)	Liquidity	(d)	Turnover	1
29.	Whi	ch of	the following transaction	s will	not result in flow of cash :	
	(a)	Casl	n withdrawn from the bar	nk₹7	,000	
	(b)		e of shares ₹ 20,00,000			
	(c)		chase of investments ₹ 60	,000		
	(d)	Payı	ment of wages ₹ 11,000			1
67/2	/3		~~~~	Page	23 P.7	Г.О.

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30. निम्न आँकड़ों के आधार पर 'स्टॉक (इंवेंट्री) आवर्त्त अनुपात' होगा :

	₹		
प्रचालन से आगम	12,00,000		
औसत स्टॉक (इन्वैंट्री)	2,00,000		
सकल हानि अनुपात	20%		
(a) 6 गुना	(b) 5 गुना		
(c) 7.2 गुना	(d) 3 गुना		

- 31. कम्पनी अधिनियम, 2013 की अनुसूची III, भाग I के अनुसार निम्न मदों को किन मुख्य शीर्षकों तथा उप–शीर्षकों के अन्तर्गत प्रस्तुत किया जाएगा :
 - (i) अग्रिम प्राप्त आय
 - (ii) कम्प्यूटर सॉफ्टवेयर
 - (iii) अंशहरण खाते का शेष

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- 32. 'यह वह तकनीक है जिसमें गणितीय संबंधों का प्रयोग करते हुए आँकड़ों का पुनर्वर्गीकरण किया जाता है।' तकनीक की पहचान कीजिए तथा पहचान की गई तकनीक की किन्हीं दो सीमाओं का उल्लेख कीजिए। **3**
- 33. (a) (i) निम्न सूचना से 'बी एन लिमिटेड' की प्रचालनों से आगम की गणना कीजिए :

चालू परिसम्पत्तियाँ	₹ 8,00,000
तरल अनुपात	1.5:1
चालू अनुपात	2:1
स्टॉक (इन्वेंट्री) आवर्त्त अनुपात	6 गुना
माल को लागत पर 25% लाभ पर बेचा 10	गया ।

 (ii) एक कम्पनी का प्रचालन अनुपात 60% है। उल्लेख कीजिए कि '₹ 20,000 लागत के माल के क्रय' से प्रचालन अनुपात बढ़ेगा, घटेगा अथवा इसमें कोई परिवर्तन नहीं होगा।
 3 + 1 = 4

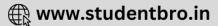
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- (b) एम लिमिटेड का ऋण-समता अनुपात 2:1 है। कारण सहित उल्लेख कीजिए कि निम्न लेन-देनों से ऋण-समता अनुपात बढ़ेगा, घटेगा अथवा इसमें कोई परिवर्तन नहीं होगा :
 - (i) आई सी आई सी आई बैंक से ₹ 1,00,000 का ऋण लिया जिसका भुगतान 5 वर्षों के पश्चात करना है।
 - (ii) ₹ 1,50,000 की मशीनरी का नगद क्रय किया गया।
 - (iii) ₹ 1,00,000 के 9% ऋणपत्रों का शोधन किया गया।
 - (iv) ₹ 5,00,000 की मशीनरी के क्रय के लिए आपूर्तिकर्ताओं को समता अंश निर्गमित किए गए।

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30. The 'Inventory Turnover Ratio' from the following information will be :

	え		
Revenue from operations	12,00,000		
Average Inventory	2,00,000		
Gross loss ratio	20%		
(a) 6 times	(b) 5 times		
(c) 7.2 times	(d) 3 times		

- 31. Under which major heads and sub-heads will the following items be presented in the Balance Sheet of the company as per Schedule III, Part I of the Companies Act, 2013 ?
 - (i) Income received in advance
 - (ii) Computer Software
 - (iii) Balance of forfeited shares account
- 32. 'It is a technique which involves regrouping of data by application of arithmetical relationships.' Identify the technique and state any two limitations of the technique identified.

33.	(a)	(i)	Calculate Revenue from following information :	operations of 'BN	Ltd.'	from the	
			Current Assets	₹ 8,00,000			
			Quick ratio	1.5:1			
			Current ratio	2:1			
			Inventory turnover ratio	6 times			
			Goods were sold at a profit	of 25% on cost.			
		(::)		c_{00}	CL-L	1 +1	

(ii) The operating ratio of a company is 60%. State whether 'purchase of goods costing ₹ 20,000' will increase, decrease or not change the operating ratio.
3 + 1 = 4

OR

- (b) The debt equity ratio of M Ltd. is 2:1. State with reasons whether the following transactions will increase, decrease or not change the debt equity ratio :
 - (i) Obtained a loan from ICICI Bank ₹ 1,00,000 payable after 5 yrs.
 - (ii) Purchased machinery for $cash \notin 1,50,000$.
 - (iii) Redeemed 9% debentures ₹ 1,00,000.
 - (iv) Issued equity shares for purchase of machinery of ₹ 5,00,000 to the vendors.

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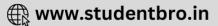
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34. निम्न काल्पनिक विवरण को पढ़िए तथा इसके आधार पर दिए गए प्रश्न का उत्तर दीजिए।

'स्किल इंडिया स्कीम' के अन्तर्गत सुजाता ने एक लघु उद्योग की स्थापना की । व्यवसाय की वृद्धि होने तथा आगम बढ़ने पर उसने अपने उद्देश्यों को प्राप्त करने के लिए 10 अन्य समान विचार वाले लोगों के साथ 'सुजाता लिमिटेड' बनाने का निर्णय किया । 31.3.2022 को कम्पनी की वित्तीय स्थिति इसके स्थिति विवरण में दर्शाई गयी है :

विवरण	नोट	31.3.2022	31.3.2021
	सं.	(₹)	(₹)
I. समता तथा देयताएँ			
1. अंशधारक निधियाँ			
(क) समता अंश पूँजी		20,00,000	17,00,000
(ख) संचय एवं आधिक्य		3,00,000	4,00,000
(लाभ-हानि विवरण)			
2. अचल देयताएँ			
दीर्घकालीन उधार		3,00,000	2,00,000
3. चालू देयताएँ			
व्यापारिक देय		50,000	25,000
कुल		26,50,000	23,25,000
II. परिसम्पत्तियाँ			
1. अचल परिसम्पत्तियाँ			
(क) स्थायी परिसम्पत्तियाँ			
(i) मूर्त परिसम्पत्तियाँ		8,00,000	9,00,000
(ii) अमूर्त परिसम्पत्तियाँ		5,00,000	2,00,000
(ख) अचल निवेश		3,00,000	4,00,000
2. चालू परिसम्पत्तियाँ			
(क) इंवेंट्री (मालसूची)		4,00,000	5,00,000
(ख) व्यापारिक प्राप्य		1,50,000	1,25,000
(ग) रोकड़ एवं रोकड़ तुल्य		5,00,000	2,00,000
कुल		26,50,000	23,25,000
कुल		26,50,000	23,25,000

सुजाता लिमिटेड का 31.3.2022 को स्थिति विवरण

अतिरिक्त जानकारी :

वर्ष भर में मूर्त परिसम्पत्तियों पर ₹ 1,00,000 मूल्यह्रास लगाया गया। उपरोक्त सूचना के आधार पर 'सुजाता लिमिटेड' का 'रोकड़ प्रवाह विवरण' तैयार कीजिए।

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34. Read the following hypothetical text and answer the given question on the basis of the same.

Sujata started a small enterprise under the 'Skill India Scheme'. As the business grew, the revenue started increasing and she decided to form 'Sujata Ltd.' to achieve her objectives with 10 other like minded persons. The financial position of the company is given in its Balance Sheet as at 31.3.2022 :

Particulars	Note	31.3.2022	31.3.2021
	No.	(₹)	(₹)
I. Equity and Liabilities			
1. Shareholders' Funds			
(a) Equity share capital		20,00,000	17,00,000
(b) Reserves and Surplus		3,00,000	4,00,000
(Statement of Profit and Loss)			
2. Non-current Liabilities			
Long term Borrowings		3,00,000	2,00,000
3. Current Liabilities			
Trade payables		50,000	25,000
Total		26,50,000	23,25,000
II. Assets			
1. Non-current Assets			
(a) Fixed Assets			
(i) Tangible Assets		8,00,000	9,00,000
(ii) Intangible Assets		5,00,000	2,00,000
(b) Non-current Investments		3,00,000	4,00,000
2. Current Assets			
(a) Inventories		4,00,000	5,00,000
(b) Trade Receivables		1,50,000	$1,\!25,\!000$
(c) Cash & Cash equivalents		5,00,000	2,00,000
Total		26,50,000	23,25,000

Balance Sheet of Sujata Ltd. as at 31st March, 2022

Additional Information :

Depreciation of \mathbf{E} 1,00,000 was charged on Tangible Assets during the year.

On the basis of the above information prepare the 'Cash Flow Statement' of Sujata Ltd.

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भाग – ख

विकल्प – II

(अभिकलित्र लेखांकन)

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27.		_ टेली के साथ काम करने के लिए एक	प्लेटफार्म के र	रूप में कार्य करता है ।	
	(a)	कम्पनी सूचना	री (d)	केयाशील कम्पनी	
	(c)	टेली का गेट-वे	(d) म	गस्टर	1
		· · · · · · · · · · · · · · · · · · ·	<i>،</i> ، ،		
28.	(A)			ज्झें (तथ्यों) को अभिकलित्र लेखांकन तंत्र में	
		निम्न में से किन घटकों के रूप में जाना			
		(a) कार्यविधि		ऽटा (ऑकड़े)	
		(c) हार्डवेयर	(d) स	ऑफ्टवेयर	1
			अथवा		
	(B)	ऐसे संगठन के लिए जिसमें लेखांकन	लेन-देन की	मात्रा कम हो तथा अनुकूलन क्षमता उच्च हो,	
		कौन सा सॉफ्टवेयर पैकेज़ उचित होगा	?		
		(a) विशिष्ट	(b) त	दनुकूल	
		(c) सामान्य	(d) (l	b) तथा (c) दोनों	1
~ ~					
29.	(A)		क अतगत कि	सी विशिष्ट स्थान से संबंधित अक्षर तथा संख्या	
		के संयोजन के द्वारा होती है।			
		(a) पंक्ति (रो)		ोल	
		(c) स्तम्भ (कॉलम)	(d) स	ीमा (रेंज)	1
			अथवा		
	(B)	व्यापार खाता तथा लाभ-हानि खाता ह	ौयार करने के	लिए आवश्यक प्रविष्टियाँ जानी जाती हैं :	
		(a) आरम्भिक प्रविष्टियाँ	(b) स	ामायोजन प्रविष्टियाँ	
		(c) अन्तिम प्रविष्टियाँ	(d) दे	ोनों (a) तथा (b)	1
30.	एक्स	न में सीमाओं (रेंज) की पहचान की जात	गे है :		
	(a)	हैशटेग का उपयोग करके	(b) वे	ाक्टर का उपयोग करके	
	(c)	े अल्पविराम का उपयोग करके	(d) रंग	ग का उपयोग करके	1
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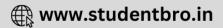
PART – B

Option – II

(Computerised Accounting)

27.		works as a platform to work with 'Tally.	
	(a)	Company information (b) Active company	
	(c)	Gateway of Tally (d) Master	1
28.	(A)	Which of the following components of computerised accounting system are known as raw facts for any business organisation ?	
		(a) Procedure (b) Data	
		(c) Hardware (d) Software	1
		OR	
	(B)	Which of the following software packages is suitable for an organization where the volume of accounting transactions is small and adaptability is very high ?	
		(a) Specific (b) Tailored	
		(c) Generic (d) (b) and (c) both	1
29.	(A)	 A is identified by combination of letter and number corresponding to particular location within the spreadsheet. (a) Row (b) Cell (c) Column (d) Range OR 	1
	(B)	Entries required to make trading account and profit and loss account	
		are known as :	
		(a) Opening entries. (b) Adjusting entries.	
		(c) Closing entries. (d) (a) and (b) both.	1
30.	The	ranges are identified within Excel by :	
	(a)	Using Hashtag (b) Using Vector	
	(c)	Using Comma (d) Using Colour	1
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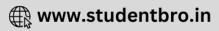
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31.	चार्ट के उपयोग के किन्हीं तीन लाभों को समझाइए ।	3
32.	लेखांकन सॉफ्टवेयर 'टेली' में 'खातों के समूह' के वर्गीकरण के दो मुख्य समूहों को समझाइए।	3
33.	(a) 'पिवट सारणी' क्या है ? इसके किन्हीं तीन लाभों का उल्लेख कीजिए।	4
	अथवा (b) लेखांकन सॉफ्टवेयर के किन्हीं आठ उपयोगों की सूची दीजिए।	4
34.	उस कार्य का नाम बताइए जिसका प्रयोग सामान्यत: उस गिरवी ऋण के भुगतान की गणना के लिए किया जाता है, जिसकी ब्याज दर निश्चित होती है । इसके वाक्य विन्यास को भी समझाइए ।	6

 $\sim\sim\sim$





31.	Explain any three advantages of using charts.	3
32.	Explain two main groups in which 'Group of Accounts' is classified in Accounting Software 'Tally'.	3
33.	(a) What is a 'Pivot table' ? State any three of its advantages. OR	4
	(b) List eight uses of Accounting Software.	4
34.	Name the function which is often used to calculate the payment for mortgage loans that have fixed rate of interest. Also explain its syntax.	6

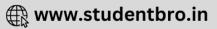
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Marking Scheme	
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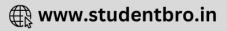
Senior School Certificate Examination, 2023

ACCOUNTANCY (055)

Paper Code: (67/2/3)

	Paper Code: (6//2/3)		
Gen	<u>General Instructions: -</u>		
1	You are aware that evaluation is the most important process in the actual and correct assessment of the candidates. A small mistake in evaluation may lead to serious problems which may affect the future of the candidates, education system and teaching profession. To avoid mistakes, it is requested that before starting evaluation, you must read and understand the spot evaluation guidelines carefully.		
2	"Evaluation policy is a confidential policy as it is related to the confidentiality of the examinations conducted, Evaluation done and several other aspects. Its' leakage to public in any manner could lead to derailment of the examination system and affect the life and future of millions of candidates. Sharing this policy/document to anyone, publishing in any magazine and printing in News Paper/Website etc may invite action under various rules of the Board and IPC."		
3	Evaluation is to be done as per instructions provided in the Marking Scheme. It should not be done according to one's own interpretation or any other consideration. Marking Scheme should be strictly adhered to and religiously followed. However, while evaluating, answers which are based on latest information or knowledge and/or are innovative, they may be assessed for their correctness otherwise and due marks be awarded to them.		
4	The Marking scheme carries only suggested value points for the answersThese are in the nature of Guidelines only and do not constitute the complete answer. The students can have their own expression and if the expression is correct, the due marks should be awarded accordingly.		
5	The Head-Examiner must go through the first five answer books evaluated by each evaluator on the first day, to ensure that evaluation has been carried out as per the instructions given in the Marking Scheme. If there is any variation, the same should be zero after delibration and discussion. The remaining answer books meant for evaluation shall be given only after ensuring that there is no significant variation in the marking of individual evaluators.		
6	Evaluators will mark($$) wherever answer is correct. For wrong answer CROSS 'X" be marked. Evaluators will not put right ($$)while evaluating which gives an impression that answer is correct and no marks are awarded. This is most common mistake which evaluators are committing.		
7	If a question has parts, please award marks on the right-hand side for each part. Marks awarded for different parts of the question should then be totaled up and written in the left-hand margin and encircled. This may be followed strictly.		





8	If a question does not have any parts, marks must be awarded in the left-hand margin and encircled. This may also be followed strictly.
9	If a student has attempted an extra question, answer of the question deserving more marks should be retained and the other answer scored out with a note "Extra Question".
10	No marks to be deducted for the cumulative effect of an error. It should be penalized only once.
11	A full scale of marks _80 has to be used. Please do not hesitate to award full marks if the answer deserves it.
12	Every examiner has to necessarily do evaluation work for full working hours i.e., 8 hours every day and evaluate 20 answer books per day in main subjects and 25 answer books per day in other subjects (Details are given in Spot Guidelines)
13	 Ensure that you do not make the following common types of errors committed by the Examiner in the past:- Leaving answer or part thereof unassessed in an answer book. Giving more marks for an answer than assigned to it. Wrong totaling of marks awarded on an answer.
	 Wrong transfer of marks from the inside pages of the answer book to the title page. Wrong question wise totaling on the title page. Wrong totaling of marks of the two columns on the title page. Wrong grand total. Marks in words and figures not tallying/not same. Wrong transfer of marks from the answer book to online award list. Answers marked as correct, but marks not awarded. (Ensure that the right tick mark is correctly and clearly indicated. It should merely be a line. Same is with the X for incorrect answer.) Half or a part of answer marked correct and the rest as wrong, but no marks awarded.
14	While evaluating the answer books if the answer is found to be totally incorrect, it should be marked as cross (X) and awarded zero (0)Marks.
15	Any un assessed portion, non-carrying over of marks to the title page, or totaling error detected by the candidate shall damage the prestige of all the personnel engaged in the evaluation work as also of the Board. Hence, in order to uphold the prestige of all concerned, it is again reiterated that the instructions be followed meticulously and judiciously.
16	The Examiners should acquaint themselves with the guidelines given in the " Guidelines for spot Evaluation " before starting the actual evaluation.
17	Every Examiner shall also ensure that all the answers are evaluated, marks carried over to the title page, correctly totaled and written in figures and words.
18	The candidates are entitled to obtain photocopy of the Answer Book on request on payment of the prescribed processing fee. All Examiners/Additional Head Examiners/Head Examiners are once again reminded that they must ensure that evaluation is carried out strictly as per value points for each answer as given in the Marking Scheme.



MARKING SCHEME

Senior School Certificate Examination 2023

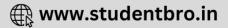
ACCOUNTANCY (Subject Code-055)

[Paper Code : 67/2/3]

Maximum Marks : 80

	PART -A (ACCOUNTING FOR PARTNERSHIP FIRMS AND COMPANIES)	
	EXPECTED ANSWER / VALUE POINTS	Marks
Q. No.	EAFECTED ANSWER / VALUE FOINTS	IVIAI KS
1.	Q. (A) Net Assets	1Mark
	Ans. (a) Purchase consideration	Intern
	Or	or
	Q. (B) When a company	
	Ans. (d) Any of the above	1Mark
2.	Q. (A) Ram and Mohan	1Mark
	Ans. (c) Ram ₹18,000 and Mohan ₹12,000	
	Or	or
	Q. (B) Anu, Bindu	
2	Ans. (d) ₹5,000	1 Mark
3.	Q. Rohit and Mohit	
	Ans. (d) ₹50,000	1Mark
4.	Q. Rita and Usha	
	Ans. (d) 5 ¹ / ₂ months	13/7 1
5.	Q. On the reconstitution	1Mark
5.	Ans. (b) Loss ₹1,00,000	
		1 Mark
6.	Q. At the time of	1Mark
	Ans. (c) Called up amount on shares	
7.	Q. Elite Ltd.	1Mark
	Ans. (b) ₹2,00,000	
8.	Gopal, Krishna and	1Mark
	Ans. (d) 2:1	
9.	Q. Assertion	1Mark
	Ans. (d) Both (A) and (R) are correct and (R) is the correct explanation of (A).	





	Q. Offer of Ans. (a) Private placement of shares	1Marl
	Q. (A) A partnership Ans. (b) 46	1Mark
	Or	or
	Q. (B) Amit and Sumit	
	Ans. (a) ₹20,000	1Mar
12.	Q. Total assets Ans. (b) Loss ₹6,00,000	1Mar
	Q. (A) Radhe Ltd	1Marl
	Ans. (a) ₹1,500 Or	or
	Q. (B) A Company	
	Ans. (b) ₹ 3,000	1Mar
	Read the following hypothetical	
		1Mar
14.	Q. How much amount	Inviar
1.7	Ans. (c) ₹7,00,000	1Mam
15.	Q. What will the	1Mar
1.	Ans. (b) Rudra ₹9,000; Dev ₹9,000 and Shiv ₹4,200	
	Q.(A) On admission	1Marl
	Ans. (b) In old profit sharing ratio	or
	Or	or
	Q.(B) Q. Asha and Nisha	1Mar
	Ans. (c) 5:1:2	
17	Q. (a) Mohan, Sohan Ans. Profit and Loss Appropriation A/c	
	for the year ended 31.3.2022	
	for the year ended 31.3.2022 Dr Cr Particulars Amount Particulars Amount	
	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	
	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	3 Mark

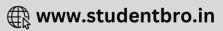
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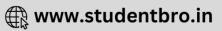


Sohan		80,000					
Less: G	uarantee to Suresh	<u>(12,000)</u>	68,000				
Suresh		40,000					
	arantee from Mohan	18,000	70.000				
Add:Gu	arantee from Sohan 1 ¹ /2	<u>12,000</u>	70,000				O
			2,00,000		2	2,00,000	
		or					
Q. (b) A and B	B were partners	•••••	•••••	•••••			3 Ma
Ans. (b) Norm	al Profit= 20% of Cap	1.			_		
					—		
Averag	e Profit = $\frac{34,000 + 3}{2}$	88,000 + 30	,000 =	102000 = ₹34	,000 1		
U		3		3	- L		
(i) Supe	er Profit = Average Pro 24000						
	= ₹34,000- ₹40,0)00 =-₹6,0	000		······ ¹ /2	_	
	, , ,		~ -				
Note- Since the	ere is no super profit ,	, hence the	firm does	not have any	goodwill.	1/2	
	ere is no super profit ,				goodwill.	1/2	
Q. Mita, Geet	, , ,				goodwill.	1/2	
	ere is no super profit ,		•••••		goodwill.	<u>1/2</u>	
Q. Mita, Geet	ere is no super profit, a and Mohit		nd Mohit		goodwill.	<u>1/2</u>	
Q. Mita, Geet	ere is no super profit, a and Mohit	ita, Geeta ar	nd Mohit		r goodwill .		
Q. Mita, Geet	ere is no super profit, a and Mohit	ita, Geeta ar	nd Mohit 1	Debit Amount	Credit Amount		
Q. Mita, Geet Ans. Date	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i>	ita, Geeta ar Journa	nd Mohit 1	Debit Amount (₹)	Credit		
Q. Mita, Geet Ans. Date 2022	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c	ita, Geeta ar Journa	nd Mohit 1	Debit Amount	Credit Amount (₹)		
Q. Mita, Geet Ans. Date	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap	ita, Geeta ar Journa c Dr bital A/c	nd Mohit 1	Debit Amount (₹)	Credit Amount		1/2
Q. Mita, Geet Ans. Date 2022	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted	ta, Geeta ar Journa c Dr bital A/c l on change	nd Mohit 1	Debit Amount (₹)	Credit Amount (₹)		1/2
Q. Mita, Geet Ans. Date 2022	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted in profit sharing rat	ta, Geeta ar Journa c Dr bital A/c l on change tio)	nd Mohit 1	Debit Amount (₹) 14,000	Credit Amount (₹)		1/2
Q. Mita, Geet Ans. Date 2022 April 1	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted in profit sharing rat Revaluation A/c	ita, Geeta ar Journa c Dr bital A/c l on change tio) Dr	nd Mohit 1	Debit Amount (₹)	Credit Amount (₹) 14,00	00	
Q. Mita, Geet Ans. Date 2022	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted in profit sharing rat Revaluation A/c To Mita's Cap	ita, Geeta ar Journa c Dr bital A/c l on change tio) Dr pital A/c	nd Mohit 1	Debit Amount (₹) 14,000	<i>Credit</i> <i>Amount</i> (₹) 14,00	00	1/2
Q. Mita, Geet Ans. Date 2022 April 1	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted in profit sharing rat Revaluation A/c To Mita's Cap To Geeta's Ca	ata, Geeta ar Journa c Dr bital A/c l on change tio) Dr pital A/c apital A/c	nd Mohit 1	Debit Amount (₹) 14,000	Credit Amount (₹) 14,00 60,00 36,00)0)0)0	
Q. Mita, Geet Ans. Date 2022 April 1	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted in profit sharing rat Revaluation A/c To Mita's Cap	ita, Geeta ar Journa c Dr bital A/c l on change tio) Dr pital A/c apital A/c capital A/c	nd Mohit 1	Debit Amount (₹) 14,000	<i>Credit</i> <i>Amount</i> (₹) 14,00)0)0)0	
Q. Mita, Geet Ans. Date 2022 April 1	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted in profit sharing rat Revaluation A/c To Mita's Cap To Geeta's Ca To Mohit's C (Profit on revaluatio and re-assessm	ta, Geeta ar Journa c Dr bital A/c l on change tio) Dr pital A/c apital A/c apital A/c capital A/c on of assets nent of	nd Mohit 1	Debit Amount (₹) 14,000	Credit Amount (₹) 14,00 60,00 36,00)0)0)0	
Q. Mita, Geet Ans. Date 2022 April 1	ere is no super profit , a and Mohit Books of Mi <i>Particulars</i> Geeta's Capital A/c To Mita's Cap (Goodwill adjusted in profit sharing rat Revaluation A/c To Mita's Cap To Geeta's Ca To Mohit's C (Profit on revaluation	ita, Geeta ar Journa c Dr bital A/c l on change tio) Dr pital A/c apital A/c apital A/c capital A/c on of assets nent of erred to	nd Mohit 1	Debit Amount (₹) 14,000	Credit Amount (₹) 14,00 60,00 36,00)0)0)0	



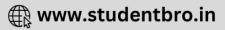


Geeta's	s share= 3/	10- 2/5= (-1/10) (Gain)					1
Mohit	t's share=2	2/10- 1/5= Nil					=3 [
Q. Vib Ans.	bha, Sudha	a and Books of Vibha, Sudha and A Journal					
	Date	Particulars		L.F	Debi Amou (₹)		3 N
		Vibha's Capital A/c Ashish's Capital A/c. To Sudha's Capital A/c (Sudha's share of goodwill adju capital account of Vibha and As	sted to		20,00 10,00		5 10
		their gaining ratio 2:1) to be deducted for not showing cal	culation	n of G	aining	Ratio.	
Q. (a)	Sinco Ltd	their gaining ratio 2:1)	culation	n of G	aining	Ratio.	
Q. (a)	Sinco Ltd	their gaining ratio 2:1) to be deducted for not showing cal Books of Sinco Ltd. Journal	culation	n of G	bit punt	Ratio. Credit Amount (₹)	
Q. (a) Ans. (Sinco Ltd a) Particula Assets A To	their gaining ratio 2:1) to be deducted for not showing cal Books of Sinco Ltd. Journal	culation	n of G De Ama (₹	bit punt	Credit Amount	
Q. (a) Ans. (Sinco Ltd a) Particula Assets A To (Assets p (i)Dixon Discount To (Allotme	their gaining ratio 2:1) to be deducted for not showing cal Books of Sinco Ltd. Journal ars /c E Dixon Ltd. purchased from Dixon Ltd)	culation	n of G De Ama (₹ 1,98	bit punt	Credit Amount (₹)	1 = 3 I



Q. (b) On 1 Ans. (b)	.4.2021 Y Ltd Books of Y Ltd.	••••			
	Journal				
Date	Particulars	L.F	Debit Amount (₹)	Credit Amount (₹)	
2021 April 1	Bank A/c Dr To Debenture Application and Allotment A/c (Receipt of application money on 12,000 debentures)		11,28,000	11,28,000	1=31
April 1	Debenture Application and Allotment A/c Dr Discount on issue of debentures A/c Dr To 9% Debentures A/c To Bank A/c (Debenture Application and Allotment money transferred to 9% Debenture A/c, Excess application money refunded on rejected application)		11,28,000 60,000	10,00,000 1,88,000	
2022 March 31	Securities Premium A/c/ Securities Premium Reserve A/c Dr Statement of Profit and Loss Dr To Discount on issue of debentures A/c (Discount on issue of debentures written off)		10,000 50,000	60,000	





		vati Ltd (An Extra	ict)		
as at					
Particulars		Note No.	₹		
I. EQUITY & LIABILITII	ES				
Shareholders' Fund					
Share Capital	1	1	5,89,800		
Notes to Accounts					
Particulars			₹		
1.Share Capital					
Authorized Capital		_			
1,00,000 Equity Shares of	₹10 each	<u>1</u>	<u>10,00,000</u>		
Issued Capital					
60,000 Equity Shares of ₹	10 each		<u>6,00,000</u>		
Subscribed Capital					
Subscribed and fully paid	up				1+
58,000 Equity Shares of ₹	10 each	1⁄2	5,80,000		=4 M
	· 1				
Subscribed but not fully pa 2000 equity shares of ₹10	-	₹ 20,000			
-Calls in Arrears		₹10,200) ₹10,200)	9,800		
(₹7,000+ ₹2400+ ₹800)	7	(10,200) /2			
((1,000+ (2+00+ (000))			5,89,800		
Q. P, Q and R were		•••••			
Ans.					
Dr		Capital A/c		Cr	
Particulars	Amount	Partic	culars	Amount	
	₹	Dry Dalamaa h/d		₹	
To Drawings To Q's Executor's A/c	50,000 4,19,750	By Balance b/d By General Res	erve A/c	2,50,000 16,000	
	r,17,750	By Interest on C		3,750	
		By P's Capital A		75,000	
		By R's Capital A		75,000	
		By P&L A/c		40,000	
		By P&L Suspen	se A/c	10,000	1⁄2 X
	4,69,750			4,69,750	=4 M
	4,07,700	1		4,09,730	

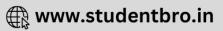




Ans.	Books of Tanay and M	Iehak			
	Journal				
Date	Particulars	L.F	Debit Amount ₹	Credit Amount ₹	
	(i)No Entry				
	 (ii) Realisation A/c Dr To Tanay's Capital A/c (Liability of loan taken over by Tanay, a partner) 		12,000	12,000	
	 (iii) Tanay's Capital A/c Dr Mehak's Capital A/c Dr To Profit & Loss A/c (Debit balance of Profit and Loss Account debited to Partners' Capital A/c) 		9,000 9,000	18,000	
	(iv) Realisation A/c Dr To Mehak's Capital A/c (Unrecorded Liability paid by Mehak, a partner)		18,000	18,000	
	(v) Tanay's Loan A/c Dr To Bank A/c (Settlement of Partner's Loan by cheque)		4,000	4,000	1 x =6 M
	(vi) Realisation A/cDrTo Mehak's Capital A/c(Dissolution expenses paid by Mehak credited to her capital account)		11,000	11,000	

24.	Q. Pass necessary journal entries	
	Ans.	





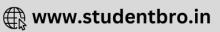
		Journal				
	Date	Particulars	L.F	Debit Amount (₹)	Credit Amount (₹)	
<i>(i)</i>		Bank A/c Dr. To Debenture Application and Allotment A/c (Application money on 9% Debentures received)		4,50,000	4,50,000	
		Debenture Application and Allotment A/c Dr Loss on issue of Debentures A/c Dr To 9% Debentures A/c To Premium on redemption		4,50,000 75,000	5,00,000 25,000	
		of Debentures A/c (Debentures application money transferred to 9% Debentures Account) Or				1 x 6 = 6 Marl
		Debenture Application and Allotment A/c Dr Loss on issue of Debentures A/c Dr Discount on issue of Debentures A/c Dr To 9% Debentures A/c		4,50,000 25,000 50,000	5,00,000	
		To Premium on redemption of Debentures A/c (Debentures application money transferred to 9% Debentures Account)			25,000	
(ii)		Bank A/c Dr. To Debenture Application		31,50,000	31,50,000	
		and Allotment A/c (Application money on 12% Debentures received)			51,50,000	
		Debenture Application and Allotment A/c Dr. To 12% Debentures A/c To Securities Premium A/c/ Securities Premium Reserve A/c		31,50,000	30,00,000 1,50,000	

(iii)	(Debentures application money transferred to 12% Debentures A/c and Securities Premium A/c)			
	Bank A/c Dr	8,75,000		
	To Debenture Application and Allotment A/c (Application money on 12% Debentures received)		8,75,000	
	Debenture Application and Allotment A/c Dr To 12% Debentures A/c (Debentures application money transferred to 9% Debentures Account)	8,75,000	8,75,000	

	Books of Ganga Ltd.				
	Journal				
Date	Particulars	L.F	Debit Amount (₹)	Credit Amount (₹)	
	Bank A/c Dr To Equity Share Application A/c (Application money received on 15,000 shares)		30,000	30,000	1/2
	Equity Share Application A/c Dr To Equity Share Capital A/c To Equity Share Allotment A/c To Bank A/c (Application money transferred to Equity share capital A/c, Excess money received adjusted towards allotment and money refunded on rejected applications)		30,000	20,000 4,000 6,000	1
	Equity Share Allotment A/c Dr To Equity Share Capital A/c (Amount due on allotment)		30,000	30,000	1/2



	Bank A/c Dr		25,480			1
	Calls in Arrears A/c Dr		520			
	To Equity Share Allotment A/c			26,000		
	(Allotment money received except that on 200 shares)					
	Equity Share Capital A/c Dr		1,000			
	To Calls in Arrears A/c			520		
	To Forfeited Shares A/c			480		1
	(Forfeiture of 200 shares for non payment of allotment money)					
	Equity Share First Call A/c Dr		29,400			
	To Equity Share Capital A/c			29,400		1
	(Money due on 9,800 shares on First Call)					
	Bank A/c Dr		29,400			4
	To Equity Share first call A/c			29,400		1
	$(\mathbf{M}_{1}, \dots, \dots,$					
- 、 /	(Money received on First Call) Or Mukund Ltd. Invited				」 =6 N	A ar
Q. (b) M Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd		······		」 =6 N	Mai
- 、 /	Or Mukund Ltd. Invited	1.		C I'	」 =6 N	Mai
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal		Debit	Credit Amount	」 =6 N	Mai
- 、 /	Or Mukund Ltd. Invited) Books of Mukund Ltd	1.	Debit Amount	Amount	」 =6 N	Mai
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars	1.	Debit Amount (₹)		」 =6 N	Mai
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr	1.	Debit Amount	Amount (₹)	」 =6 N	Mai
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c	1.	Debit Amount (₹)	Amount		M ลา 1
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr	1.	Debit Amount (₹)	Amount (₹)		
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares)	1.	<i>Debit</i> <i>Amount</i> (₹) 3,60,000	Amount (₹)		
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares)	1.	Debit Amount (₹)	Amount (₹)		1
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares) Equity Share Application A/c Dr	1.	<i>Debit</i> <i>Amount</i> (₹) 3,60,000	<i>Amount</i> (₹) 3,60,000		
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares) Equity Share Application A/c Dr To Equity Share Capital A/c	1.	<i>Debit</i> <i>Amount</i> (₹) 3,60,000	Amount (₹) 3,60,000 1,50,000		1
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares) Equity Share Application A/c Dr To Equity Share Capital A/c To Equity Share Allotment A/c	1.	<i>Debit</i> <i>Amount</i> (₹) 3,60,000	Amount (₹) 3,60,000 1,50,000 1,50,000		1
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares) Equity Share Application A/c Dr To Equity Share Capital A/c To Equity Share Allotment A/c To Bank A/c (Application money transferred to Equity share capital A/c, Excess	1.	<i>Debit</i> <i>Amount</i> (₹) 3,60,000	Amount (₹) 3,60,000 1,50,000 1,50,000		1
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares) Equity Share Application A/c Dr To Equity Share Capital A/c To Equity Share Allotment A/c To Bank A/c (Application money transferred to Equity share capital A/c, Excess money received adjusted towards	1.	<i>Debit</i> <i>Amount</i> (₹) 3,60,000	Amount (₹) 3,60,000 1,50,000 1,50,000		1
Ans. (b)	Or Mukund Ltd. Invited) Books of Mukund Ltd Journal Particulars Bank A/c Dr To Equity Share Application A/c (Application money received on 1,20,000 shares) Equity Share Application A/c Dr To Equity Share Capital A/c To Equity Share Allotment A/c To Bank A/c (Application money transferred to Equity share capital A/c, Excess	1.	<i>Debit</i> <i>Amount</i> (₹) 3,60,000	Amount (₹) 3,60,000 1,50,000 1,50,000		1



Equity Share Allotment A/c Dr		1,50,000		1
To Equity Share Capital A/c			1,00,000	
To Securities Premium A/c/			50,000	
Securities Premium Reserve A/c				
(Amount due on allotment @ \gtrless 3 per share including premium)				
Bank A/c Dr		nil		No Marks
To Equity Share Allotment A/c			nil	
Equity Share first and final Call A/c Dr		2,50,000		1
To Equity Share Capital A/c			2,50,000	
(Amount due on first and final call $@{\stackrel{>}{\stackrel{<}{_{\sim}}}5}$ per share.)				
Bank A/c Dr	-	2,37,500		1
To Equity Share first and final		y y 0	2,37,500	
Call A/c			, ,	
(First and final call money received except that of 2,500 shares)				
Or				
Bank A/c Dr		2,37,500		
Calls in Arrears A/c Dr		12,500		
To Equity Share first and final Call A/c			2,50,000	
(First and final call money received except that of 2,500 shares)				
Equity Share Capital A/c Dr		25,000		
To Equity Share first and final Call A/c			12,500	1
To Forfeited Shares A/c			12,500	
(Forfeiture of 2500 shares for non payment of the first and final call) Or				=6 Mark
Equity Share Capital A/c Dr		25 000		
To Calls in Arrears A/c		25,000	12,500	
			12,500	
To Forfeited Shares A/c	1	1	12,300	

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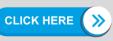
Par	ticulars		Amount (₹)	Parti	culars		А	.mount (₹)	,, <u>-</u>
ToWorkmen Claim A/c	's Comper	nsation	10,000	By Stock A/c By Creditors				23,000 27,000	¹ / ₂ x 4 =2 Mark
To Profit Partners' Cap	transferre	ed to							
Madhav Girdhari		30,000 <u>10,000</u>	40,000						
			50,000					50,000	
Dr			Par	tners' Capital A	/c			Cr	
Particulars	Madhav ₹	Girdhaı ₹		Particulars	Madhav ₹	Girdl ₹		Jyoti ₹	
To Investment A/c		22,000		By Balance b/d ¹ /2	3,00,000	2,00,	000		4 Mark
To Bal c/d	3,60,000	1,98,00	0 1,86,000	By Cash A/c				1,86,000	2 +4
1				By Premium for Goodwill A/c 1	30,000	10,	000		=6 Marl
				By Revaluation A/c	30,000	10,	000		
	3,60,000	2,20,00	0 1,86,000		3,60,000	2,20,	000	1,86,000	
Q. (b) Radhil Ans.	(xa , Ridhir	ma		Or			•		



Dr			Reva	aluation A/	'c			Cr	
Particula	rs			Amount ₹	Parti	culars		Amount ₹	
To Profit Capital A	Rac	lhika 30	ers' 5,000 0,000		By B	Building A	/c	1,20,000	¹ / ₂ x 2 =1 Marl
	Rup	anshi <u>2</u> 4	4 <u>,000</u>	1,20,000				1,20,000	
Dr			Deuter		<u> </u>				
Dr Particulars	Radhika ₹	Ridhima ₹	Rupanshi ₹	ers' Capital Particular		Radhika ₹	Ridhin ₹	Cr. na Rupanshi ₹	
To Ridhima's	90,000	-	60,000	By balance	ce b/d	3,00,000	2,00,0	00 1,00,000	
CapitalA/c				ByRevalu A/c ¹ /2		36,000	60,0	00 24,000	
To Ridhima's Loan A/c		4,30,000		By Radhi Capital (goodwill	A/c -		90,0	00	
To Balance c/d ¹ /2	3,00,000	-	2,00,000	By Rupar Capital (goodwill	A/c	-	60,0	00	5
				By Ge Reserve A	1⁄2	12,000	20,0	00 8,000	1+5
				By Radl Current A		42,000			=6 Marl
				By Rupar Current A				1,28,000	
	3,90,000	4,30,000	2,60,000	1		3,90,000	4,30,0	00 2,60,000	1



		(Analy	PART-B OPTION -I sis of Financial Statem	ients)		
		Interest of) cash inflow from inve			1 Mark	
			Or		Or	
		n case of a) Operating Activities	•••••			
					1 Mark	
		ch of the following Ratio Analysis	•••••	•••••	1 Mark	
P	MS. (0)	Ratio Allarysis	Or		Or	
C)	ratios are				
					1 Mark	
		of		•••••	1 Mark	
	Ans. (a	a) Cash withdrawn from	the bank ₹7,000.			
30 J	The Inv	entory		•••••	1 Mark	
	Ans. (c	c) 7.2 times				
		which major heads	•••••			
	Ans. Item Major Head Sub Head					
	(i)	Income received in advance	Current liabilities	Other Current liabilities		
	(ii)	Computer Software	Non Current Assets	Fixed Assets- Intangible Assets Alternatively Property, Plant and Equipment & Intangible Assets	¹ / ₂ x 6 =3 Marks	
	(iii)	Balance of forfeited shares account	Shareholders' Fund	Share Capital		
		e	for writing only Intan	gible Assets or Fixed Assets under		
	Sub H	ead of part (ii). s a technique which				
	0 (It i		• • • • • • • • • • • • • • • • • • • •			
32. (-	atio Analysis			1	
32.	Ans. Ra	L.	s : (Any 2)		1	



1.Accounting data give an unwarranted impression of precision and finality. In fact, accounting data reflect a combination of recorded facts, accounting conventions and personal judgements which affect them materially.	2
2. A change in the price-level makes analysis of financial statement of different accounting years meaningless because accounting records ignore changes in value of money.	2
3. Accounting provides information about quantitative (or monetary) aspects of business. Hence, the ratios also reflect only the monetary aspects, ignoring completely the non- monetary (qualitative) factors.	
4. As there are variations in accounting practices followed by different business enterprises, a valid comparison of their financial statements is not possible	1+2 =3 Mark
5.Forecasting of future trends based only on historical analysis is not feasible. Proper forecasting requires consideration of non-financial factors as well.	
33. Q. (a) (i) Calculate Revenue from Operations	
Ans. Current Ratio 2 : 1	
Current Ratio = Current Assets/ Current Liabilities	
Therefore, $2/1 = 8,00,000$ /Current Liabilities	
Current liabilities= ₹4,00,000	
Quick Ratio= 1.5:1	
Quick Ratio= Quick Assets/ Current Liabilities	
1.5/1= Quick Assets/ 4,00,000	
So, Quick Assets = $\gtrless 6,00,000 (1.5 \times 4,00,000) \dots$	
Inventory = Current Assets- Quick Assets	
= 8,00,000 - 6,00,000 = ₹2,00,000	
Inventory Turnover Ratio = 6 times	
Inventory Turnover Ratio = Cost of Revenue from Operations/Average Inventory	
6 = Cost of Revenue from Operations/2,00,000	
$\therefore \text{ Cost of Revenue from Operations} = 2,00,000 \times 6 = \texttt{1}2,00,000 \dots \texttt{1}/2$	
Gross Profit Ratio = 25% on cost	
So, GP =12,00,000 × 25% = ₹3,00,000	3
Revenue from Operation = Cost of Revenue from Operations + Gross Profit	
= 12,00,000 + 3,00,000	
=₹15,00,000	

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-	(a) (ii) The operating ratios. Purchase of Goods costing ₹20,				1
		Or			3+1 =4 Marks Or
Q.	(b) The debt equity		• • • • • • • • • • • • • • • • • • • •	•	(½ Mark for effect -
An	s. (i) Increase, Reason= Debt will i	increase, Equity will	not change.		¹ / ₂ mark for
	(ii) No change , Reason= Neithe		-		reason) 1x4
	(iii) Decrease, Reason= Debt wi	=	=	in same.	=4 Marks
	(iv) Decrease, Reason= Equity v	vill increase, debt ren	nain same.		
Q.	Read the following		•••••	•••••	
An		tement (As per AS 3			
	for the ye	ar ended 31st March	2022 Amount	7	
	Particulars	Amount	Amount		
	Cash flow from Operating Activities			_	
	Net loss before Tax	(1,00,000)		1/2	
	Adjustment for Non-cash and Non-operating items				
	Add : Depreciation	1,00,000		1/2	
	Operating profit before change in Working Capital	n Nil			
	Add Decrease in Current Assets Increase in Current Liability				
	Inventories 1,00,00	0		1/2	
	Trade payable 25,000	1,25,000		1⁄2	

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 27. Qworks as a platform Ans. (c) Gateway of Tally 28. Q. (A) Which of the following components 					
	PART-B OPTION -II ZED ACCOUNT	TING)			
beginning Cash and Cash Equivalents in the end	-	2,00,000 5,00,000			
Equivalents (A + B + C) Cash and Cash Equivalents in the		3,00,000	1/2 1/2		
Borrowings Cash flow from Financing Activity Net Increase in Cash and Cash	1,00,000	4,00,000			
Issue of Share Capital Proceeds from long-term	3,00,000 1,00,000		1/2 1/2		
Cash flow from Financing Activities :					
Net Cash used in Investing Activities	1,00,000	(2,00,000)		6 Marks	
Purchase of Intangible Assets Sale of Non-current Investment	(3,00,000) 1,00,000		1/2 1/2		
Cash flows from Investing Activities :					
New Cash flow from Operating Activities		1,00,000	1/2		
Trade Receivable	(25,000)		1/2		



		Entries request Closing ent	uired to make	1 Mark				
0.	Q. The r	0		1 Mark				
1.	Q. Explain any three							
	Ans. The	ere are three	advantages of using charts.					
	(i)	Help to E	xplore : It is helpful in finding relationship between variables.					
	(ii)	Help in Pr	resentation : It takes little time to present information. Here graphing					
		and preser	ntation plays a key role. Due to shortage of time, detailed reports are					
		not prefer	red by analysers. Charts seem to be the answer to this change in the					
		need of us	ers of information.					
	(iii)	Help to Co	onvince: The chart can help to present and explore different					
		characteri	stics of data simultaneously. Charts have the ability to exhibit large					
		amounts c	f information which is helpful in persuasion to take quick decision.	1x 3 = 3 Mari				
2.	Ans. Two		n groups ps in which 'Group of Accounts' is classified in Accounting Software	¹ /2 mark f				
	14							
	(i)		<i>Groups</i> : It is basic grouping of the set of sub-groups into major account cording to their listing in Balance Sheet and Profit and Loss account.	heading a 1 mark f explainat				
	(ii)	Sub-Groi transactic	<i>ups</i> : It is a set of accounts opened in the ledger of recording of related ons.	1 ½ x =3 Marks				
3.	Ans. A '	Pivot table' nalyse num	is an interactive way to quickly summarise large amounts of data. It is erical data in depth and to answer unanticipated questions about data. antages : (Any three)	1				
		(i)	Querying large amounts of data in user-friendly way and creating custom calculations and formulas.					
		(ii)	Expanding and collapsing levels of data to focus on results and providing from details to the summary of data for areas of interest.					
		(iii)	Moving rows to columns or columns to rows to see different summaries of source data.	3				
		(iv)	Filtering, sorting, grouping and conditionally formatting the most useful and the interesting subset of data to enable to focus					

	(v)	Presenting concise, attractive and annotated online or printed reports.	1+3 =4 Mark	
	(vi)	Facilitating analysis of long list of figures and to compare several facts.	Or	
		Or	Or	
Q. (b) Lis	t eight use	s of		
Ans.				
	Follow	wing are the uses : (Any eight)		
	(i)	Do all basic accounting functions		
	(ii)	Manage stores		
	(iii)	Do the job costing		
	(iv)	Manage payroll	¹ / ₂ x 8	
	(v)	Get useful MIS reports	=4 Marl	
	(vi)	File tax return and prepare final accounts		
	(vii)	Maintain budgets		
	(viii)	Calculate interest on pending amount		
	(ix)	Manage data over different locations and synchronize it		
Q. Name	the function	on which is		
		ne of the function is PMT.	1	
Its	syntex is =	= PMT (rate, nper, pv [fv], [Type])where		
		terest rate per period.	5	
-	nper =is the number of periods. pv=is the present value, or the amount the future payments are worth presently.			
-	-	are value, or cash balance that after the last payment is made a		
fut	ure value o	of zero when we omit the optional argument.	1+5	
-	-	value 0 for payments made at the end of the period or the value 1	=6 Marl	
to	payments	made at the beginning of the period.		





