



5 G T K E F 1 G H / 4

SET~2

रोल नं.
Roll No.

--	--	--	--	--	--	--	--

प्रश्न-पत्र कोड
Q.P. Code **67/4/2**

Q D U M P कोड ! + P Q R Z & N P
B-Z - D ! Q D \$ G I C ^ E , R
Candidates must write the Q.P. Code on
the title page of the answer-book.

लेखाशास्त्र

% % 1 7 0 6 # 0 % ;

निर्धारित समय : 3 घण्टे

अधिकतम अंक : 80

Time allowed : 3 hours

Maximum Marks : 80

नोट / NOTE "

~] कृपया जाँच कर लें कि इस प्रश्न-पत्र में मुद्रित पृष्ठ 39 हैं ।

W o ° ' ° Z ° | | Z | | Z] ' % ° μ ° ' | B p v > } ,] v i ° , ^ } v P] V X

~]] प्रश्न-पत्र में दाहिने हाथ की ओर दिए गए प्रश्न-पत्र कोड को परीक्षार्थी उत्तर-पुस्तिका के मुख्य-पृष्ठ पर लिखें ।

Y X W X } ^ ° P] A ° v } v | Z ° „] P Z | Z v ^ '] ^ ° ϕ (| Z ° A % μ i ° ° v] } v > > P ° } (| Z ° v ' A ° „ r } } | Ç | Z ° v ^] ^ i ° X

~]] कृपया जाँच कर लें कि इस प्रश्न-पत्र में 34 प्रश्न हैं ।

W o ° ' ° Z ° | | Z | | Z] ' % ° μ ° ' | B p v % ° μ ° ° „] } } W X] v ' >

~] A कृपया प्रश्न का उत्तर लिखना शुरू करने से पहले, उत्तर पुस्तिका में प्रश्न का क्रमांक अवश्य लिखें ।

Please write down the serial number of the question in the answer-book before attempting it.

~ A इस प्रश्न-पत्र को पढ़ने के लिए 10 मिनट का समय दिया गया है । प्रश्न-पत्र का वितरण पूर्वाह्न में 10:30 बजे किया जाएगा । 10:30 बजे से 10:45 बजे तक छात्र केवल प्रश्न-पत्र को पढ़ेंगे और इस अवधि के दौरान वे उत्तर-पुस्तिका पर कोई उत्तर नहीं लिखेंगे ।

i ñ u] v μ i ° |] u ° Z ' ° ° v o o } | i ° ^ i } „ ° ^ | Z] ' % ° μ ° ' |] } v > > ° „ ^] ' i „] μ i ° ^ | i ñ X i ñ X u X & „ } ù i X i ñ X u X U X i Z } ' i μ ^ v i % ° μ ° ' |] } v > > ° „ } v o Ç v ^ Á] o o v } i Á „] i ° v Ç v ' Á ° „ } v | Z ° v



सामान्य निर्देश "

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

- (i) इस प्रश्न-पत्र में प्रश्न हैं। सभी प्रश्न अनिवार्य हैं।
- (ii) यह प्रश्न-पत्र दो भागों में विभाजित है — भाग क तथा भाग ख।
- (iii) भाग क सभी परीक्षार्थियों के लिए अनिवार्य है।
- (iv) भाग ख में दो विकल्प हैं अर्थात् — (1) वित्तीय विवरणों का विश्लेषण, तथा (2) अभिकलित्र लेखांकन। परीक्षार्थियों को भाग ख में चयनित विषय के अनुसार केवल एक ही विकल्प के प्रश्नों के उत्तर लिखने हैं।
- (v) प्रश्न संख्या से ~ तथा ~ से तक एक-एक अंक के प्रश्न हैं।
- (vi) प्रश्न संख्या ~ से तथा तक तीन-तीन अंकों के प्रश्न हैं।
- (vii) प्रश्न संख्या तथा तक चार-चार अंकों के प्रश्न हैं।
- (viii) प्रश्न संख्या से ~ तथा तक छः-छः अंकों के प्रश्न हैं।
- (ix) प्रश्न-पत्र में समग्र विकल्प नहीं दिया गया है। यद्यपि, एक-एक अंक के ~ प्रश्नों में, तीन-तीन अंकों के प्रश्नों में, चार-चार अंकों के प्रश्न में तथा छः-छः अंकों के प्रश्नों में आंतरिक विकल्प का चयन दिया गया है।

भाग क

(साझेदारी फर्मों तथा कम्पनियों के लिए लेखांकन)

\$ ^ A + \$: = ? B > क R र एक Q दे त के मूल्य में बढ़ोतरी की खतौनी

Q Z = B > \ E C P / + = , P 9 R + R = P B Q M

+ P D 8 ; R C 9 P \$ P _ + R B \ E C B _ G - ^ \mu K P ^

^ = A = ^ E ^ , 9 B _ J R J K U ^ G + E Q + P 0 C = 1 +

C \$ ^ A + # : = J K U K † ~ 4 Q D 1/2 E 9 Z K † P D 8

D \$ ^ A + # : = - E 9 K † ~ 4 Q D 1/2 9 Z K † P D 8

E \$ ^ A + # : = 9 : P + 4 P, D R = P 9 : P J K 4 U P \$ P + # : = V

J K U i C P † C P K †

F \$ ^ A + # : = 9 : P + 4 P, D R = P _ - E 9 K †



) G P G T C N + P U V T W E V K Q P U "

Read the following instructions very carefully and strictly follow them :

- (i) This question paper contains questions. # Questions are E Q O R W N U Q T [
- (ii) This question paper is divided into V Y parts — 2 C T V and 2 C T V \$
- (iii) 2 C T V is # E Q O R W N U Q T for all candidates.
- (iv) 2 C T V has two options i.e. (1) Analysis of Financial Statements, and (2) Computerised Accounting. Candidates must attempt only Q P of the given options as per the subject opted in 2 C T V \$
- (v) Questions no. to ~ and ~ to carry mark each.
- (vi) Questions no. ~ to and carry marks each.
- (vii) Questions no. and carry marks each.
- (viii) Questions no. to ~ and carry ~ marks each.
- (ix) There is no overall choice. However, an internal choice has been provided in ~ questions of Q P mark, questions of V J T marks, question of H Q marks and questions of U marks.

2 # 4 6 #

E E Q W P V K P I H Q T 2 C T V P G T U J K R (K T O U C P F % Q O R

1. \$ V V H U W L R Q \$ Increase in the value of liabilities on reconstitution of a firm is debited to Revaluation Account.

5 H D V R Q Increase in the value of liabilities is a loss.

5 G N G E V V J G E Q T T G E V C N V G T P C V K X G H T Q O V J G I H Q

C # U U G T V K Q P # K U E Q T T G E V D W V 4 G C U Q P 4

D # U U G T V K Q P # K U Y T Q P I D W V 4 G C U Q P 4 K U

E \$ Q V J # U U G T V K Q P # C P F 4 G C U Q P 4 C T G E C

V J G E Q T T G E V G Z R N C P C V K Q P Q H # U U G T V K Q P #

F \$ Q V J # U U G T V K Q P # C P F 4 G C U Q P 4 C T G Y T Q





निम्नलिखित काल्पनिक स्थिति को पढ़िए तथा इसमें दी गई सूचना के आधार पर प्रश्न संख्या तथा के उत्तर दीजिए :

केशव, कृष्णा तथा मुरारी साझेदार थे तथा " के अनुपात में लाभ हानि बाँटते थे । उनकी स्थायी पूँजी क्रमश " ~ ~ तथा ~ ^ थीं । यह सहमति हुई कि पूँजी पर ब्याज वार्षिक दर से दिया जाएगा । साझेदार निम्न प्रकार से वेतन के हकदार होंगे "

केशव ~ प्रति माह तथा कृष्णा ~ प्रति तिमाही ।

मार्च, को समाप्त हुए वर्ष में फर्म का लाभ ~ ~ ~ था ।

साझेदारों के चालू खातों के जमा पक्ष में 'पूँजी पर ब्याज' तथा 'वेतन' के लिए खतौनी की जाने वाली राशि थी "

1

- C केशव ~ कृष्णा ~ और मुरारी ~ ^
- D केशव ~ ^ कृष्णा ~ और मुरारी ~ ^
- E केशव ~ ~ कृष्णा ~ और मुरारी ~ शून्य
- F केशव ~ कृष्णा ~ और मुरारी ~

साझेदारों के चालू खातों में हस्तान्तरित की जाने वाली लाभ की राशि थी "

1

- C + R ~ HG + - ~ 18 P 9 : P B Z D P D U
- D + R ~ HG + - ~ 18 P 9 : P B Z D P D U
- E + R ~ HG + - ~ 18 P 9 : P B Z D P D U
- F + R ~ HG + - ~ 18 P 9 : P B Z D P D U

- K \$ = Z D P G < P = R E A B C ! R R + + R * 8 Q - P a ≠ R R Q R
 ^ = - > ^ B 9 ^ + C P ^ A N 2 B + C B @ B R < = D = P K †
 a ≠ R 9 : P H P R < = ' Q B Q A U ^ B - C ' B ≠ R K P B E P R 4 E
 4 C P - C P * 8 Q P + R = B = Q * 8 Q - ^ = - > ' B B _ K P 9 P = † = R
 2 P (- U

1

- C ~ J R 2 B P Q M B _
- D ~ J R = P B Q M B _
- E ~ J R = P B Q M B _
- F ~ J R 2 B P Q M B _

अथवा



Read the following hypothetical situation and answer questions number and on the basis of the given information :

-GUJCX -TKUJPC CPF /WTCTK YGTG KP RCTVPGTU
 NQUUGU KP VJG :TCV KJG KTH HKZGF ECRKVCNU YGTG
 ~ CPF TGURGEVKXGN[+V YCU CITGGF
 ECRKVCN YKNN DG CNNQYGF CV RGT CPPWO
 UCNCTKGU CU HQNNQYU "

-GUJCX RGT OQPVJ CPF -TKUJPC SWCTVGT
 2TQHKV QH VJG HKTO HQTCTEG [GCTYCPUGF

#OQWPV ETGFKVGF 'VQWTTG PVTAFEGWMP of interest on capital' and 'salary' was :

1

- C -GUJCX -TKUJPC CPF /WTCTK
- D -GUJCX -TKUJPC CPF /WTCTK
- E -GUJCX -TKUJPC CPF /WTCTK
- F -GUJCX -TKUJPC CPF /WTCTK

#OQWPV QH RTQHKV VJG 'EQUWTTG PVTAFEGWMP' #EEQWPVU YCU

- C -GUJCX -TKUJPC CPF /WTCTK
- D -GUJCX -TKUJPC CPF /WTCTK
- E -GUJCX -TKUJPC CPF /WTCTK
- F -GUJCX -TKUJPC CPF /WTCTK

K #PWTCFJC .VF KUUWGF ~ ~ GFCEJGPW WT
 FKUEQWPV QH TGFGGOCDNG CV C RTGOKWO
 and premium on redemption were accounted for through 'QUU QP
 +UUWG QH &GDGPV WFGUW #WEGQV FVFGUUP VPTG
 +UUWG QH &GDGPV WKTNGU D#EEQWPV 1

- C %TGFKVGF D[
- D &GDKVGF D[
- E &GDKVGF D[
- F %TGFKVGF D[



KK ; UMP ^E ^BA * R! += R R 8 Q - P_1 W 4P RQ D ^
 ^+ CP ^2 = + P HPR < = * A8Q ^BPC B + QSPM = D X
 ' * 8 Q - P_ + R' + HPR < R, Q - D ^ A U' BB = R B B P = 1/4, C
 ^+ CP - C P 8 Q - C ^ = -)' BB - K P ^ = R , P 9 P R * 8
 HPR < = QD A U ^ B C B + V DP ^ H : U 1
 C ~ ~ D ~
 E ~ F ~ ^

विजय तथा अजय एक फर्म के साझेदार हैं । साझेदारी संलेख के अनुसार आहरण पर वार्षिक दर से ब्याज दिया जाएगा । आहरण पर ब्याज को लाभ हानि विनियोजन खाते में हस्तान्तरित करने के लिए निम्नलिखित में से कौन से खाते के नाम पक्ष में खतौनी की जाएगी !

1

C \$PKD 8 QD ACP 2 , P 9 P
 D a † + , P 9 P
 E JP 3 R ; PDP _ + R OPE \ , P 9 R
 F JP 3 R ; PDP _ + R Q \ , 2 U , P 9 R
 K B = B P R K ~ = ^ A * B 4 ! R 6 U B 9 R \$ / HP _ + P R J
 + D = R + R ^ E (\$ P G R ; = \$ P B / ^ - 9 ^ + (; R C : P
 \$ P G R ; = \$ P D / 4 ! = 9 Q D A : B (G / \$ S 1/2 9 B C P 0
 J B 9 P \$ / HP _ + R ^ E (\$ H B R ; = R A \$ A
 D ' + D ^ ; CP - CP 9 : P H R I , \$ P G R ; + P
 ^ + CP - CP \$ P G R ; = QD A P A \$ ^ 9 > D I
 \$ S 1/2 9 B C P 0 = P QD ; R C O P P ^ H P B P 9 + R D + R
 + V - %) , 9 P † = U + V DP ^ H : U 1
 C ~ D ~
 E ~ F H \ 1/2 C

अथवा

KK \$ ^ A ; R P Q \ , 2 U + R ^ G P C + B : = ! N K A U = K E ^ , 9
 C CK \$ / H Q \ , 2 U + V G K DP ^ H K † ^ 2
 + A Q = U ^ = -) B = + R ^ E (\$ ^ < + - 9 K †
 D CK \$ ^ < + - 9 Q \ , 2 U + P G K AP - K
 G P Ñ 9 ^ G + E Q J R ^ = -) ^ B 9 ^ + CP -
 E CK ^ = -) ^ B 9 Q \ , 2 U + P G K AP - K †
 K †
 F CK CP ^ 0 9 BP , - U - %) Q \ , 2 U + P
 E Q J R A P A ^ + CP - CP K †



KK &KMUJC .VF KUWGF ~ &GDEJPVWTCU
 discount of 10%, redeemable at a premium. 'Discount on +UUWG QH
 Debentures' and 'Premium on 4edemption of Debentures' were
 CEEQWPVGF HQT UUUWGF Debentures Account'. If the
 amount of 'Loss on +UUW Debentures Account' was ~
 VJGP VJG COQWPV QH RTGOKWO QP TGFGORVK
 C ~ ~ D ~
 E ~ F ~ ^

8KLC[CPF #LC[CTG RCTVPGTU KP C HKTO 6JG
 RTQXKFGU HQT KPVGTGUV QP FTCYKPIU " RG
 HQNNQYKPI CEEQWPV YKNN DG FGDKVG F VQ VTC
 2TQHKV CPF .QUU #RRTQRTKCVKQP # E ! 1
 C +PVG TGU V QP &TCYKPIU #EEQWPV
 D \$CPM #EEQWPV
 E 2CTV%GTTU GPV #EEQWPV
 F 2CTV%GTRU VCN #EEQWPV

K /CPOQJCP .VF KPXKVG F CRRNKECVKQPU HO
 UJCTGU QHCEJ CV RCT 6JG COQWPV RC[CDNG
 HQNNQYU
 1P CRRNKECVKQP CNNQVOGPF QP HKTUV CPF
 ECNN
 #RRNKECVKQPU YGTG TGEKXGF HQT G
 HQT GSWKV[UJCTGU YGTG TGLGEVGF CP
 YGTG CNNQVVGF UJCVGUDQK RZEGUU CRRNK
 TGEKXGF YKVJ CRRNKECVKQP YCU CFLWUVG
 CNNQVOGPV CPF HKTUV CPF HKPCN ECNN
 ECNNU KP CFXCPE:G CEEQWPV YCU 1
 C ~ D ~
 E ~ ~ F 0KN

14

KK 9JKEJ QH VJG HQNNQYKPI UVCVGOGPV KU E
 ECRKVCN ! 1
 C +V KU VJG COQWPV QH UJCTG ECRKVC
 CWVJQTKUGF VQ KUWGF D[KVV /GOQTCPFV
 D +V KU VJCV RCTV QH CWVJQTKUGF ECRKV
 VQ VJG RWDNKE HQT UWDUETKRVKQP
 E +V KU VJCV RCTV QH VJG KUWGF ECRKV
 UWDUETKDG F D[VJG RWDNKE
 F +V KU VJCV RCTV QH VJG ECNNGF WR
 CEVWCNN[TGEKXGF HTQO UJCTGJQNFGTU



अयाचित (माँगी नहीं गई) अंश पूँजी का वह भाग जिसकी याचना केवल कंपनी के विघटन के समय ही की जा सकती है, कहलाती है "

1

- C $\text{A} = - \rightarrow \text{A B 9 Q}, \backslash 2 \text{ U}$
- D $\text{A}; \text{R} \text{ P Q}, \backslash 2 \text{ U}$
- E $\text{J} / \text{A} 0 9 \text{ Q} \backslash, 2 \text{ U}$
- F $\text{\$} \text{A} = - \rightarrow \text{A B 9 Q} \backslash, 2 \text{ U}$

एक फर्म के विघटन पर स्थिति विवरण में दर्शाया गया फर्नीचर ~ , था। फर्नीचर का एक साझेदार ने ~ में ले लिया तथा शेष को पुस्तक मूल्य से कम पर बेचा गया। बैंक खाते के नाम पक्ष में खतौनी की गई राशि थी "

1

- C ~
- D ~ ^
- E ~ ^
- F ~ ^

छवि लिमिटेड ने ~ प्रत्येक के समता अंश, जिन्हें ~ प्रति अंश के प्रीमियम पर निर्गमित किया गया था, ~ प्रति अंश की प्रथम एवं अंतिम याचना का भुगतान न करने पर **K** कर लिया। हरण पर 'अंश हरण खाते' के जमा पक्ष में खतौनी की गई राशि होगी "

1

- C ~
- D ~
- E ~
- F ~

रमेश, सुरेश तथा नरेश की फर्म के विघटन पर नरेश सभी वसूली व्यय वहन करने के लिए सहमत हुआ जिसके लिए उसे ~ का भुगतान किया गया। वसूली के वास्तविक व्ययों ~ का भुगतान नरेश द्वारा किया गया।

नरेश के पूँजी खाते के जमा पक्ष में खतौनी की जाने वाली राशि होगी :

1

- C ~
- D ~
- E ~
- F ~



2CTV QH VJG WPECNNGF UJCTG ECRKVCN VJCV ECF
YKPFKPI WR QH VJG EQORCP[KU ECNNGF 1

- C +UUWGF ECRKVCN
- D 2CKF WR ECRKVCN
- E 4GUGTXG ECRKVCN
- F 7P KUWGF ECRKVCN

1P FKUUQNWVKQP QH C RCTVPGTUJKR HKTO HWTF
5JGGV YCU QH VJG HWTPKVWTG YCU VCMGF
CV ~ CPF DCNCPEG YCU UQNF CV NGUU V
6JG COQWPV FGDKVGF VQ: DCPM CEEQWPV YCU 1

- C ~
- D ~ ^
- E ~ ~
- F ~ ^

%JCXK .VF HQTHGKVG F ~ GSWKVEJ UKJCTWGFQ
RTGOKWO QH T UJCTGRICQGPVQH HKTUV CPF HKP
per share. On forfeiture, 'Share Forfeiture Account' will be credited by : 1

- C ~
- D ~
- E ~
- F ~

1P FKUUQNWVKQP QH VJG HKTO QH 4COGUJ 5WTC
CITGGF VQ DGCT CNN TGCNKUCVKQP GZRG PUGU H
#EVWCN GZRG PUGU QP TGCNKUCVKQP REQOYGVBEKV
Naresh. The amount to be credited to Naresh's capital account will be : 1

- C ~
- D ~
- E ~
- F ~



सुजाता लिमिटेड ने प्रत्येक के ऋणपत्रों का निर्गमन प्रीमियम पर किया। निर्गमन की शर्तों के अनुसार राशि का आवेदन पर तथा शेष आबंटन पर देय था। निर्गम पूर्ण रूप से अभिदत्त हो गया तथा पूर्ण राशि प्राप्त हो गई। आवेदन तथा आबंटन पर प्राप्त राशि क्रमशः "थी" 1

- C ~ 9 : P
- D ~ 9 : P
- E ~ 9 : P
- F ~ 9 : P

K \$ = Z ~ B P R = \ 9 : P J P R = \ "(+ R ? \$ B \rightarrow Z B P 9 J P R
 ^ G A P 2 = R + 2 = D G B U \ P R B P R = \ + P ^ = < =
 B P R = \ + R A P - + P \$ ^ < - % K 8 ^ = A = \$ = Z
 C " D "
 E " F "

अथवा

K K ^ G 9 J B 9 9 : P B 9 P (+ ? B B J B R D : P " "+ R \$ = Z Q P 9
 + P ^ G A P 2 = + D 9 R : R B U 9 P + P ^ = <
 ^ E C P ^ G ^ ; 9 9 : P G J A P B 9 \$ = Z Q = P 9 K E P R A -
 C " D "
 E " F "

K \$ ^ B 9 ~ (+ J P 3 R ; P D ~ P R + P * 8 ? B
 ^ ; C P J P 3 R ; P D U J B E P R ,) ~ + V P \$ = * Z Q S Q N D ^
 + V D P ^ H K P R - U 1
 C ~ ~ D ~ ~
 E ~ F ~ ~

अथवा



5WLCVC .VF KUUWGF ~ & GDOGERJVOAT CURQK OKV
 #EEQTFKPI VQ VJG VGTU QH KUUWG QH VJ
 CRRNKECVKQP CPF VJG DCNCPEG QP CNNQVOGPV
 CPF CNN COQWPVU YGTG FWN[TGEKXGF 6JG COG
 CPF CNNQVOGPV TGURGEVKXGN[YGTG 1

C ~ CPF
 D ~ CPF
 E ~ CPF
 F ~ CPF

K #PW /QPW CPF 5QPW YGTG RCTVPGTU KP C H
 TCVKQ: QH /QPW FKG^{UV}, QPWCT[#PW CPF
 will acquire Monu's share in the TCVKQ QH 1

C " D "
 E " F "

14

KK 8KFKV 5WOKV CPF /KVC YGTG RCTVPGTU K
 VJG TCVKQ QHKVC FKG^F CPF JGT GPVKTG UJCT
 D[8KFKV 6JG PGY RTQHKV UJCTKPI TCVKQ QH

C " D "
 E " F "

K 1P^{UV} 1EVQDGT #OKV C RCTVPGT CFXC
 ~ VQ VJG HKTO +P VJG CDUGPEG QH R
 COQWPV QH KPVGTGUV QP^{UV} N/C TE JVQ DGY:R N/FDQ

C ~ ~ D ~ ~
 E ~ F ~ ~

14





KK ^G2C^ \$2C 9:P J/2C (+ KPB^ +R+RJP
 \$=ZQP9 B_\$-aP9,4!0RPK J/2C + V B-«CZ
 9+ ? B> +R EPAP_ B_ +&V+R%>AP%J+
 ^=A^=^E^,9RB_P9R +R†=PB QM B_ † V
 C ERK^= &0/9 ,P9P
 D ERK^= ,P9P
 E ERK^= ^G^=CPR2= ,P9P
 F ERK^= JBPCPR2= ,P9P

K >DCP 9:P JZDAU (+ †RB>\$BZKQP9B_P
 :R \$A†E^JR GR EADP_aD+ aPR,4dDR a+DR
 + V †CP^9~+ P BVECP+ -€P JBPCPR
 ^+ J ER=;R=!»PDP ^+ CP 2P(-P 1
 C JZDAU +R =P9B PQMD B_P ~+R 2+B V Q
 ,9P†=U
 D >DCP +R =P9:QM ZED_AU~+R 2BP C
 ,9P†=U
 E JZDAU +R =P9B PQMD B_P ~+R 2+B V Q
 ,9P†=U
 F >DCP+R=QBMB~ 9:P JZDAU~+R 2BP C
 ,9P†=U

अथवा

KK =B=^ JZB= 9:P BPR^K9 (~++R \$)=BQPJ9
 + P ^GAP2\$A†ED^9R :R1/2KP_=R CK ^=8>
 EPAP_ + ^P ^GRAP\$=ZQP9 B_ + DGAR2=
 \$=ZQP9 B_ Q>DG9>= +R + PD8~JPBR
 C =B= + P_ \$^JZB=A+^PB R R K9 + P «C
 D =B= + ^P †ZB= + ^P \$ARREPKA9+ P \$^
 E =B= + ^P †ZB= + ^P \$ARREPKA9+ P \$^
 F =B= + ^P E ZB= + ^P B R R K9 + P «CP



KK 8KLC[#LC[CPF 5CPLC[CTG RCTVPGTU KP C
 NQUUGU KP VJG: TCVKQ9KQVJ GHHGE^{UV}#RHTKNO *KU
 UJCTG KP VJG RTQHKVU QH VJG HKTO VKNN
 FGVGTOKPFGF CV +V YKNN DG FGDKVG F VQ YJKE
 CEEQWPVU ! 1

- C 2TQHKV CPF .QUU 5WURGPUG #EEQWPV
- D 2TQHKV CPF .QUU #EEQWPV
- E 2TQHKV CPF .QUU #RRTQRTKCVKQP #EEQW
- F 2TQHKV CPF .QUU #FLWUVOGPV #EEQWPV

K 4KC CPF 5WTDJK YGTG RCTVPGTU KP C HKTO
 KP VJG TCVKQ9KQVJ GHHGE^{UV}#RHTKNO VJG[CITG
 UJCTG RTQHKVU GSWCNN[6JG IQQFYKNN QH
 ~ 6JG CFLWUVOGPV YKNN DG FQPG D[Y
 VTCPUQEVKQP 1

- C Debiting Surbhi's account D[~ and crediting Ria's
 CEEQWPV D[
- D Debiting Ria's account by ~ and crediting Surbhi's
 CEEQWPV D[
- E Debiting Surbhi's account by ~ and crediting Ria's
 CEEQWPV D[
- F Debiting Ria's account by ~ and crediting Surbhi's
 CEEQWPV D[

14

KK 0COCP 5WOCP CPF /QJKV YGTG RCTVPGTU K
 KP VJG TCVKQ9KQVJ GHHGE^{UV}#RHTKNO VJG[FGE
 VJCV KP HWVWTG VJG[YKNN UJCTG ~VJG RTQ
 +FGPVKH[VJG ICKP QT UCETKHKEG D[VJG R
 RTQHKV UJCTKPI TCVKQ: HTQO VJG HQNNQYKPI

- C Naman's gain —, Suman's sacrifice —, Mohit's sacrifice —
- D Naman's sacrifice —, Suman's gain —, Mohit's gain —
- E Naman's sacrifice —, Suman's gain —, Mohit's gain —
- F Naman's gain —, Suman's sacrifice —, Mohit's sacrifice —



नीवा, नमन तथा नित्यम साझेदार थे तथा " के अनुपात में लाभ बाँटते थे । फर्म के पुनर्गठन पर नीवा तथा नमन प्रत्येक अपने भाग में से $\frac{1}{3}$ भाग नित्यम को देते हैं । नीवा, नमन तथा नित्यम का नया लाभ विभाजन अनुपात होगा "

1

- C " "
- D " "
- E " "
- F " "

(+ ? B) + V {CP^9 + V - 8 = P ^Q 1!ER 0PD
 \$ P < P D Q DB P 0V +%P R JBP Á K P (^Q 1!ER 0P
 G I) E P A " K P ^ =

- 20	15,400
2020 - 21	32,900
2021 - 22	16,800

? B) + V {CP^9 + P B \ E C K P R - P

1

- C ~ ^ ^^
- D ~ v .
- E ~ ^ .
- F ~ ..

नीति 9 : यदि एक फर्म की साझेदार थीं 9 : P के अनुपात में लाभ हानि का विभाजन करती थीं । उन्होंने फर्म के लाभों में $\frac{1}{3}$ भाग के लिए जॉन को साझेदारी में प्रवेश दिया जो उसने नीति 9 : यदि से बराबर बराबर अधिग्रहित किया । जॉन अपनी पूँजी के रूप में ~ 9 : यदि प्रीमियम के रूप में ~ लाया । पुराने साझेदारों द्वारा ख्याति के $\frac{1}{3}$ भाग का आहरण कर लिया गया ।

फर्म की पुस्तकों में उपर्युक्त लेनदेनों के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए ।

3



0KXC 0COCP CPF 0KV[CO YGTG RCTVPGTU UJCTK
 " " 0KXC CPF 0COCPHGTQDJKKGT UJCTG VQ C
 TGEQPUVKVVVKQP QH VJG HKTO 6JG PGY RTQHK
 0COCP CPF 0KV[CO YKNN DG 1

- C " "
- D " "
- E " "
- F " "

6JG IQQFYKNN QH C HKTO YCU XCNWGF QP VJG D
 CXGTCIG RTQHKVU HQT VJG NCUV HQWT [GCTU 6
 GPFKP⁴V/CTEJ YGTG C:U HQNNQYU

;GCT 2TQHĶV .QUU

- 20	15,400
2020 - 21	32,900
2021 - 22	16,800

The value of goodwill of the firm was :

1

- C ~ ^ ^^
- D ~ v .
- E ~ ^ .
- F ~ v .

0KVK CPF #FKVK YGTG RCTVPGTU KP C HKTO UJCT
 TCVKQ QH6JG[CFOKVVGF ,QJP KPVQ VJCTVPTGG UKJKR/
 RTQHKVU QH VJG HKTO YJKEJ JG CESWKTGF GSW
 DTQWĴJV CU JKU ECRĶVCN CPFU RTGOKWO
 IQQFYKNN 1PG HQWTVJ QH VJG IQQFYKNN YCU YK
 2CUU PGEGUUCT[LQWTPCN GPVTKGU HQT VJG CDQ
 VJG HKTO 3





+ \$ \dot{A} \ddagger E \check{y} + P K O R \wedge E B 4 = R \dot{A} 2 E \wedge E B 4 + V \sim \wedge + V
 Q > D J / Q \wedge \textcircled{R} P C R, V 9 : ; P R C 9 P \\$ P _ \wedge + P + \\$ \wedge < -
 + \% C B \backslash \ddot{E} C Q D \wedge + C P \wedge K 9 R I \wedge E \wedge B 4 ! I
 \wedge + C P _

K \sim + V (+ \tilde{N} G \dot{A} 9 ; R D 2 P U \wedge B K Q O P TM ; R : \ddot{U} 9 : P

K K \dot{A} P / 2 E \wedge E \wedge B 4 ! R 6 ! + \sim P R \text{प्रत्येक के} + \% C
 * 8 Q \neg P \underline{\text{बड़े पर निगमित करके किया गया।}}

& Q C Z \rangle I E R = ; R = P _ + , P P \wedge K \textcircled{D} R = I R \wedge E R B 4 ! I
 \textcircled{D} = B O P \dot{A} G \dot{A} C + V 2 (3

अथवा

, \wedge ; H P \wedge E \wedge B 4 \dot{A} R \textcircled{C} ! R \neq \\$ / + H P _ + \dot{A} R U \wedge B 2 C \frac{1}{2} B K _ \wedge = - \rangle \wedge B 9 \wedge + C P \sim - C P \dot{A} \wedge \textcircled{B} \\$ / H B 2 \neq \dot{A} R \textcircled{D} (\\$ / R
 \\$ P a / 4 ! = \dot{A} U \wedge B C \dot{A} \wedge \textcircled{9} \wedge \\$ / H \dot{A} : B C P 0 = P +
 K D 8 + D \wedge E C \\$ / H P \% = \dot{A} \wedge P R I \\$ / H Q \backslash 8 \rangle \dot{A} ; \textcircled{R} P
 \wedge ; C P - C P

\\$ / H P R / + R K D 8 9 : P Q Z = _ \wedge = - \rangle B = + 3 V S

+ B P R \wedge = + P \check{y} A \backslash \wedge B + P \sim 9 : P + R + B \\$ = R \textcircled{Q} P + 9
 a, P U K \ddagger + P R + P + P E A P _ G R A P + R E (\sim + V = 9 / B C \backslash
 D P \wedge H + V - P D B 4 ! U \rangle \check{y} ; \textcircled{U} R B \% K \textcircled{K} B _ ? B + R
 \sim + P \ddot{H} E A K \\$ P

B P 0 \rangle \check{y} + P R J B P \dot{A} K P (G K P \wedge + R \wedge \textcircled{G} E \neq C ? P
 9 \ddagger C P D + V \wedge 2 (3

अथवा



C 1P#RTKN *KVGUJ .VF VQQM QXGCPFUUC
 NKCDKNKVKGU QH 2TCPLCN .VF CV CP CITC
 ~ ^ *KVGUJ .VF RCKF VJG COQWPV VQ
 HQNNQYU

K)CXG CP CEEGRVCPEG RC[CĐNG CHVGT
 CPF

KK +UUWGF &GDGPVCEGUCQHC FKUEQWPV
 VQ 2TCPLCN .VF KP UCVKUHCEVKQP QH
 RWTEJCUG EQPUKFGTCVKQP

2CUU VJG PGEGUUCT[LQWTPCN GPVTKGU VQ T
 KP VJG DQQMU QH *KVGUJ .VF 3

14

D &KUJC .VF HQTHGKVGF GOCCTKUUWB F CV
 RTGOKWO ECNNGF WR QP YJKEJ VJG UJCTGJC
 ~ RGT UJCTG QP CNNQVOGPV KPENWFKPI RT
 ~ RGT UJCTG 1WV QH VJGUG UJCTGU YC
 RGT UJCTG HWNN[RCKF WR

2CUU PGEGUUCT[LQWTPCN GPVTKGU HQT HQTH

C /QPKMC \$JQQOKMC CPF -COQNKMC CTG RCT
 VJG TCV:KQ QHCĐQNKMC KU IWCTCPVGGF C OKP
 ~ CU JGT UJCTG KP RTQHKVU 6JG HKTO
 ~ HQT VJG [GCT/GPEGF

2TGRCTG 2TQHKV CPF .QUU #RRTQRTKCVKQP #
 [GCT GPFCTEJ 3

14





$$S = \frac{1}{2} CP \sim APGU \quad 9:P \quad 0P, ; = U \quad (+ \quad ? \quad B \rangle$$

$$\sim \quad \sim \quad 9:P \quad : W$$

$$JP3R; PDU \quad J/ER, \quad +R \quad \hat{A}PG < P = P _ + R \quad \$$$

$$K \quad \$ = \frac{1}{2} CP \quad 9:P \sim 0P, ; B = P \wedge \hat{A} \ll C \ll R \quad 9 = + V \quad K$$

$$KK \quad APGU \quad GP \wedge I \rangle + \quad GR \quad 9 = + V \quad K + ; PD : U$$

$$\& Q C Z \rangle I \quad JBPCP \quad RB2P = 0P \rangle _ + PR \quad B \wedge R \quad G \rangle + RE \wedge a = F$$

$$\sim \quad \sim \quad + PR \quad JP3R; PD \quad B \wedge P + R = \quad \$ \wedge U \quad B \wedge P \quad 9 + PR,$$

$$\wedge ; CP \quad - CP$$

$$\& Q Z \quad 0 \wedge + PJ \quad Z \wedge P + DR \wedge R \wedge E \quad (? B + V \quad Q \wedge + PB \quad \$ \wedge G \quad D \wedge = B \wedge P$$

$$\hat{A} \wedge G S \hat{I} 4! + V \wedge 2 \quad (\quad \$ Q = U + PC \rangle \quad \wedge 4! ; \quad Q \wedge 8$$

राज, महक तथा दिव्या एक फर्म में साझेदार थे तथा " "के अनुपात में लाभ हानि का विभाजन करते थे। उनकी पूँजी क्रमश " ~ " ~ तथा ~ थीं। साझेदारी संलेख में निम्नलिखित का प्रावधान था "

- + $\sim GP \wedge I \rangle + ; D \quad J R \quad Q \setminus, 2U \quad QD \quad \hat{A} \wedge CP 2$
- , $\sim GP \wedge I \rangle + ; D \quad J R \quad \$PKD8 \quad QD \quad \hat{A} \wedge CP 2$
- $? B \rangle + PR \quad JP3R; P \quad G \wedge P \wedge R \quad D + P \quad \hat{A} \wedge D \quad (\quad J \wedge R \quad * \hat{A} \wedge 8 \quad FQ2$

वर्ष के दौरान राज ने अक्टूबर को ~ का आहरण किया जबकि महक ने दिसम्बर को ~ का आहरण किया।

जनवरी को दिव्या ने फर्म को ~ का ऋण दिया।

मार्च को समाप्त हुए वर्ष के लिए निम्नलिखित लेनदेनों की फर्म की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए "

$$K \quad DP2 + V \quad Q \setminus, 2U \quad QD \quad \hat{A} \wedge CP 2 \quad \hat{A}; P = + D = R$$

$$KK \quad BK + +R \quad \$PKD8 \quad QD \quad \hat{A} \wedge CP 2 \quad \hat{A}AP > D9 +$$

$$KKK \wedge ; \hat{I} CP \gg PDP \quad ? B \rangle + PR + R; (\quad \wedge E (* \quad 8 \quad QD \quad \hat{A}$$

$$JP: \quad KU \quad EPA \quad (G/ \quad KP \wedge = , P9R \sim EPA \quad (G/ \quad KP \wedge$$

$$K \hat{N} 9P \frac{1}{2} 9D8 \quad \hat{A} \wedge G S \hat{I} 4! CP, + V \wedge 2 \quad (\quad 3$$



D #PCP[C \$JCXK CPF %JCPFPK YGTG RCTVPGTU
 QH ~ CPF TGURGEVKXGN[
 #EEQTFKPI VQ VJG RTQXKUKQPU QH VJG RCTVP
 K #PCP[C CPF %JCPFPK YGTG GCEJ GPVKVN
 QH
 KK \$JCXK YCU GPVKVNGF VGGT CCRWTQ QH
 6JG RTQHKV HQT VJG U V / CTEJGPF~GF YCU
 FKXKFGF DGVYGGP VJG RCTVPGTU KP VJGKT RT
 YKVJQWV RTQXKFKPI HQT VJG CDQXG CFLWUVO
 2CUU VJG PGEGUUCT[CFLWUVOGPV GPVT[VQ T
 KP VJG DQQMU QH VJG HKTO 5JQY [QWT YQ3TMK
 4CL /GJCM CPF &KX[C YGTG RCTVPGTU KP C HKTO
 KP VJG TC:VK:Q Q6HJGKT TGURGEVKXG ~E~CRKVCNU Y
 ~ CPF 6JG RCTVPGTUJKR FGGF RTQ
 HQNNQYKPI
 C +PVGTGUV QP ECRKVCN " ^ RGT CPPWO
 D +PVGTGUV QP FTCYKPIU " ~ RGT CPPWO
 E +PVGTGUV U N R C P W Q V J G H K T O " RGT CPPV
 &WTKPI VJG [GCT 4CL JCF YKQ U V T E V Q DGT YJK
 /GJCM YKV JFTGY Q P V & GEGODGT
 1P U V , C P W C T [&KX[C JCF I K X G P C W Q V B Q H K T O
 2CUU VJG PGEGUUCT[LQWTPCN GPVTKGU KP VJG
 HQNNQYKPI VTCPUCEVKQPU U V H C T E V J G [GCT GPFGF
 K #NNQYKPI on Raj's ECRKVCN
 KK %JGTEKPI on Mehak's drawings
 KKK 2TQXKFKPI KPVGTGUV QP NQCP IKXGP VQ V.
 #NUQ RCUU VTCPUHGT GPVTKGU KP VJG 2TQHKV C
 #RRTQRKCVKQP #EEQWPV CU VJG ECUG OC[D3



सनस्टार लिमिटेड की ₹ प्रत्येक के समता अंशों में विभक्त ₹ की अधिकृत पूँजी थी। कंपनी ने अंशों के निर्गमन के लिए आवेदन आमंत्रित किए। अंशों के लिए आवेदन पत्र प्राप्त हुए।

सभी याचनाएँ माँग ली गईं तथा अंशों पर ₹ प्रति अंश की अन्तिम याचना को छोड़कर सभी प्राप्त हो गईं। इन अंशों का हरण कर लिया गया।

कंपनी अधिनियम, की § सूची ++ भाग +के अनुसार 'अंश पूँजी' को कंपनी के स्थिति विवरण में दर्शाएँ। इसी के लिए 'खातों के नोट्स' भी तैयार कीजिए।

4

प्रकाश, आकाश तथा विकास एक व्यवसाय के साझेदार थे तथा " के अनुपात में लाभों को बाँटते थे। मार्च, को उनका स्थिति विवरण निम्न प्रकार था :

मार्च, को प्रकाश, आकाश तथा विकास का स्थिति विवरण

; R C 9 P (,	D P ^ H	Q > D J Å Q ^ ® P C ~ P , ^ H
ER JPBP Q\ A+ PH \$P+ PH ^G+ PJ ^		a: N 4 ; R ^ = ? = A
	~	~

सितम्बर, को विकास की मृत्यु हो गई। एक साझेदार की मृत्यु पर साझेदारी संलेख में निम्न का प्रावधान था "

K B - « CZ + V ^ 9 ^ : 9 + B - 9 + JP 3 R ; PD + GI > + R EPA + R \$ P < PD QD + V 2 P (- U KK ? B > + V † CP ^ 9 B _ & J + P AP - ^ 2 J + V 9 U = GIP @ + R + % C + R \$ P < PD QD +

मार्च को समाप्त पिछले चार वर्षों के लाभ निम्न प्रकार थे "

^ ~ ~ ~ ~ ~ ~ ~ ^
तथा ~ ~ ~



5WPUVCT .VF JCU CP CWV̄JQTKUG F EXCRFG/FC M P Q V H C
 UJCTGŪ Q B CEJ 6JG EQORCP[KP XKVGF CRRNKECVK
 UJCTGU #RRNKECVKQPU YGTG TGE G K X GF HQT ^
 #NN ECNUU YGTG OCFG CPF YGTG FWN[TGE G K X GF
 RGT UJCTG QP UJCTGU 6JGUG UJCTGU YGTG H

Present the 'Share Capital' in the Balance Sheet of V J G % Q O R C P [C U I
 5 E J G F W N Part I of the Companies Act, 2013. Also prepare 'Notes to
 Accounts' for the same. 4

2TCMCUJ #CMCUJ CPF 8KMCU YGTG RCTVPGTU KP
 KP VJG TGVKQ Q H G K T \$CNCPEG 5JGGV C U C V Y C U C U
 HQNNQYU

\$CNCPEG 5JGGV QH 2TCMCUJ #CMCUJ / C P E J 8 K M C U C

.KCDKNKVKGU	#OQW P V #UUGVU	#OQW P V
%TGFKVQTU)GPGTCN 4GUGTXG	\$CPM 5VQEM &GDVQTU	~ ~
%CRKVCNU " 2TCMCUJ #CMCUJ 8KMCU	+PXGUV OGPVU (WTPK VWTG \$WKNFKPI	~
		~

8KMCU FKG V F 5 G P R V G O D G T 1 P V J G F G C V J Q H
 RCTVPGTUJKR FGGF RTQXK:F GF HQT VJG HQNNQYKP
 K &GEGCUGF RCTVPGT YKNN DG GPVKVNGF VQ
 date of death calculated on the basis of previous year's profit.

KK *KU UJCTG KP VJG)QQFYKNN QH VJG HKTO
 [GCTU RWTEJ CUG QH CXGTCIG RTQH K V U QH
 NCUV HQWT [G C Y I C T E P F V G T G C U H Q N N Q Y U "
 ^ . ~ ~ . - ~ ~ - ~ ^
 CPF - ~ ~



KK मृत्यु की तिथि तक मृतक साझेदार का आहरण ~ था ।

KX पूँजी पर ब्याज वार्षिक दर से दिया जाएगा ।

विकास के उत्तराधिकारियों को प्रस्तुत करने के लिए विकास का पूँजी खाता तैयार कीजिए । 4

निम्नलिखित परिस्थितियों में हेमन्त लिमिटेड की पुस्तकों में ऋणपत्रों के निर्गमन की आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए " 6

K ~ À « CR + + R* 8 Q - P _ + B ¥ R = - Q B = ^ +
^ 2 = + P H À P U R ^ B = C B Q D ^ + C P 2 P = P K †

KK ~ À « CR + + R* 8 Q - P _ + À P U ^ B = C B = Q D ^ +
^ 2 = + P H À P U R ^ B = C B Q D ^ + C P 2 P = P K †

KKK ~ À « CR + + R* 8 Q - P _ + À P U ^ B = C B = Q D ^ +
^ 2 = + P H À P U R ^ B = C B Q D ^ + C P 2 P = P K †

कार्तिक तथा करण की फर्म के विघटन पर विभिन्न परिसम्पत्तियों (रोकड़ के अतिरिक्त) तथा बाह्य देयताओं को वसूली खाते में हस्तान्तरण के पश्चात् निम्नलिखित लेनदेनों के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए " 6

K + P 9 > + ~ \$ Q = R + R P % > 8 + R P A Z - 9 P = +
- C P

KK ^ G . 4 ! = + V K P 9 ^ : , Q D R E P R ≠ P B H Q R M B P _

KKK E R = ; P D P _ ~ = R ^ ^ 2 + = P R C P ? : B ^ Q \ B > + = F Q 4
Ñ 4 ! P ' + Ñ G U + P D + D ^ E C P

KX (+ B H U = + P R ^ 2 J + P E R , P ? B > + V
~ B _ E R ^ E C P

X + P ^ 9 > + ~ \$ Q = R + R P % > 8 + R P A Z - 9 P = +
- C P

XK ~ ~ + R ? = X Ø Ð A + Q P D R a R 0 ^ ; C P - C P



KKK &TCYKPIU QH VJG FGEGCUGF RCTVPGT WR
~

KX +PVG TGUV QP ECRKVCN YCU CNNQYGF " R

2 TGRCTG's Bank Account to be rendered to his executors. 4

2CUU PGEGUUCT[LQWTPCN GPVTKGU HQT KUUWG
QH *GOCPV .VF KP VJG: HQNNQYKPI ECUGU 6

K +UUWGF &GDGPGVWJGCVQB FKUEQWPV
TGFGGOCDNG CV C RTGOKWO QH ^

KK +UUWGF &GDGPGVWJGCVQB RTGOKWO
TGFGGOCDNG CV C RTGOKWO QH

KKK +UUWGF &GDGPGVWJGCVQB RTGOKWO
TGFGGOCDNG CV RCT

2CUU VJG PGEGUUCT[LQWTPCN GPVTKGU HQT V
FKUUQNWVKQP QH VJG HKTO QH -CTVKM CPF -CTC
VJCP ECUJ CPF QWVUKFG NKCDKNKVKGU JCXG DC
#EEQWPV " 6

K -CTVKM JCF IKXGP C NQCPVJG HKTO YJKEJ Y
RCKF

KK 2TQHKV CPF .QUU #EEQWPV YCU ~UJQYKPI C
QP VJG FCVG QH FKUUQNWVKQP

KKK %TGFKVQTU VQ YJQO VJG HKTORVYGFUVQE
~ KP HWNN UGVVNGOGPV

KX # OCEJKPG YJKEJ YCU PQV TGEQTFGF KP V
VCMGP QXGT D[-CTCP CV

X Kartik agreed to pay his brother's loan of ~ ~

XK (WTPK~WTG QHCU UQNF CV C RTQHKV QH



+ CH ^E ^B4!R6! = JBR9 P \$/HP _AU ^B R B
 ^=-> ^B9 + D=R +R ^E(\$PGR;= \$PB/^
 :P
 \$PGR;=À QD \$/H° \$Pa/4!≈ QAD 9 À\$U#B9C B
 (G/ \$S½9B CP0=P QD HRI DP^H
 \$/HP_ +R ^E(\$PGR;= ÀPÁ Kp(
 QD JAU \$PGR;+ P_ + PR + D ^;CP -
 JBPCPR2= \$Pa/4!= QD ;RC DP^H B_ +
 \$^<+ DP^H GPQJ + D ;~U -\$%HP_ (+R \$
 \$PGR;= ^+ CP :P~ À:B (G/ \$S½9B CP
 &J+R \$/HP_ + P KD8 + D ^ECP Q VBP
 À;®P QZ= ^=-> ^B9 + D ^;CP -CP
 &OZ ER+RE(CH^E^B+VOÑ+PB\$PÍG+ D=BOPÀGÍP
 + V^2(

6

अथवा

, \$2/9 P ^E ^B4!R6! = RJB9 P \$/HÀU ^B CPER
 ^=-> ^B9 + D=R +R ^E((+ J\0UQ- 2P
 ;RC :P
 \$PGR;=À QD \$/H~ \$Pa/4!≈ QAD 9 À\$U#B9C B
 (G/ \$S½9B ÀPQ \$PHQD
 ~ \$/HP+RE(\$PR= ÀPÁ Kp9: PJAUS\$PR+P+R\$PQ9+
 \$P<PD QD \$Pa/4!= + D ^;CP -CP S
 JBPCPR2= \$Pa/4!= QD ;RC DP^H B_
 +R GE JZ^B9 +R\$/ \$P9> DÍP~ <2PDR+ :P~
 (G/ \$/^9B CP0=P + P AZ-9P= + D=R E
 ^ECP -CP
 \$2/9 P ^E ^B4!R6! + V QZÑ9+ P_ B_ C
 À^GSÎ4!CP, + V^2(2KP, \$PGÍC+ 6KP



C ;CUJ .VF KPXKVG F CRRNKECVKQPŪ HQTEJ
 CV C RTGOKWO QH 6JG COQWPV: YCU RC[CD
 1P CRRNKECVKQP UJCTG QP CNNQVOGPV KPE
 ~ RGT UJCTG CPF QP HKTUV CPF HKPCN ECNN
 #RRNKECVKQPU YGTG TGEKXGF HQT U
 CNNQVVGFT QPCRTQ U KU VQ CNN CRRNKECPVU
 TGEKXGF QP CRRNKECVKQP YCU VQ DG CFLW
 CNNQVOGPV #RRNKECVKQP OQPG[KP GZEGUU
 YCU TGHWPFGF # UJCTGJQNF GT YJQ CRRNKG
 PQV RC[VJG HKTUV CPF HKPCN ECNN OQPG[CP
 6JG HQTHGKVG UJCTGU YGTGHTVGNKNU[URVGF HQRT
 2CUU PGEGUUCT[LQWTPCN GPVTKGU HQT VJ
 DQQMU QH ;CUJ .VF 6

14

D #LCPVC .VF KUWGF C RTQURGEVWU KPXKV
 GSWKV[UJCTG UHQH KUWGF CV C RTGOK
 6JG COQWPV YCU RC[CDNG CU HQNNQYU
 1P CRRNKECVKQP UJCTG
 1P CNNQVOGPV KPE NWFKPG TRUGOKWO
 1P HKTUV CPF HKRGN BCNTG
 #RRNKECVKQPU YGTG TGEKXGF HQTCVC
 CNNQVOGPV YCU OCFG VQ CNN CRRNKECPVU
 CRRNKECVKQP YCU CFLWUVGF VQYCTFU UWO
 COQWPVU YGTG FWN[TGEKXGF GZEGRV HT
 JQNF GT QH UJCTGU CPF HCKNGF VQ RC[
 CPF HKPCN ECNN *KU UJCTGU YGTG HQTHGKVG
 2CUU LQWTPCN GPVTKGU HQT VJG CDQXG VT
 #LCPVC .VF 1RGP ECNNU KP CTTGCTU CEEOWP



+ A \ ^ B 9 : P 1 ! ^ G (+ " ? R B > \$ = Z I Q U P P 9 3 B a ; P ,
 : W \$ \ A \ t E \ + P R & 1/2 K P _ = R \$ ^ ; ^ 9 + P R (
 & = + P S Ñ : ^ 9 ^ G G D 8 ^ = \ A = \ A + P D : P

अप्रैल, को भूमि तथा छवि का स्थिति विवरण

; R C 9 P (,	D P ^ H	Q > D J \ A Q ^ \ R	P C P , D P ^ H
Q \ , 2 U भूमि 1 ! ^ G _____ J P B P 1/2 C J / 0 C ^ a \ t + * 8 E R = ; P D	~ ~ ~ ~ ~	B H U = D U ? = X 0 D ; R = ; P D Ñ 4 ! P ' + रोकड़	^ ~ ~

\$ ^ ; ^ 9 + P R ^ = \ A = \ A E A P 9 H B P @ E Q D B P A B F
 K \$ ^ ; ^ 9 \$ Q = U Q \ , 2 U + R \ E Q B _ E
 K K \$ ^ ; ^ 9 \ t C P ^ 9 \ A U ^ B C B + P \$ Q = P A P
 B \ E C P / + = ^ Q 1 ! E R 9 U = G I P @ + R
 ^ + C P - G P G I P @ 1 ! E R \ \$ P \ t J 9 E P A
 K K K B H U = D U + \ = P Q Z = \ B > \ E C P C P
 K X A \ ^ B 9 : P 1 ! ^ G + V Q \ , 2 U + P J B P C
 + R \$ P < P D Q D ^ + C P - C P
 Q Z = \ B \ \ E C P P 9 : P J P 3 R ; P D P _ + R Q \ , 2 U

अथवा



C \$JWOK CPF %JCXK YGTG RCTVPGTU KP C H
 NQUUGU KP VJG TGVKQ QHOKVVGF #FKVK KP V
 UV#RTKN 1P VJCV FCVG VJGKT \$CNCPEG 5
 \$CNCPEG 5JGGV QH \$JWOK CPF%JCXK CU CV

.KCDKNKVKGU	#OQW	PV #UUGVU	#OQW	PV
%CRKVCNU "		/CEJKPGT[^
Bhumi 3,20,000		(WTPKVTG		
Chavi	~ ~	&GDVQTU		
)GPGTCN 4GUGTXG		Stock		
\$CPM NQCP	~	%CUJ		
%TGFKVQTU	~			
	^ ~			^ ~

#FKVK YCU CFOKVVGF KP UJCTG HKTO RTQHKVU
 HQNNQYKPI VGTU

K #FKVK YKNN DTKPI JGT ECRKVCN

KK #FKVK YKNN DTKPI JGT UJCTG QH IQQ
)QQFYKNN QH VJG HKTO YCU XCNWGF QP
 RWTEJCUG QH CXGTCIG RTQHKVU QH VJG
 RTQHKVU QH VJG NCUV~VJTGG [GCTU YGTG

KKK /CEJKPGT[YCU TGXCNWGF CV

KX 6JG ECRKVCNU QH \$JWOK CPF %JCXK YG
 of Aditi's capital by opening EWTGPV CEEQWPVU

2TGRCTG 4GXCNWCVKQP #E%CRKVCN #E%CRKVCN





, (= P ~ a U = P 9 : P 4 ! U = P R J P \$ = R Z ; Q P ^ 9 = V a / P ;
: W B P 0 > ~ + P R & = + P S Ñ : ^ 9 ^ G G D 8 ^ =

मार्च, को एना, बीना तथा टीना का स्थिति विवरण

; R C 9 P (,	DP ^ H	Q > D J A Q ^ @ P C P , ~ DP ^ H
ER : R C Q \ , 2 U (= P a U = P 4 ! U = P	~ . ~	? = N 4 ; R = ; P C ^ . 4 ! P J / ^ ; š < * 8 P _ + R ^ E (~ रोकड़

& Q C Z > | ^ 9 ^ : + P R (= P ^ = A = ^ E ^ , 9 H 9 P
K ? B > + V † C P ^ 9 + ^ P B P E C P P + 9 ÷ P (=
A P - + P R H R I J P 3 R ; P D P _ + R Q \ ,
- C P
K K ? = X 0 D Q B \ E C O P J E - P C P - C P
K K K (= P + P R a U = P ए रोकड़ के माध्यम से भुगतान इस P D P I
A + P D ^ + C P 2 P = P K † ^ + & = + V Q
B _ K P R 2 P ()
Q Z = B ± \ E C P P 9 : P J P 3 R ; P D P _ + R Q \ , 2 U

भाग ख

विकल्प - +

(वित्तीय विवरणों का विश्लेषण)

K निम्नलिखित में से किसका परिणाम रोकड़ प्रवाह होगा !

1

C a † † J R + P = - ; \$ P K D 8

D B H U = D U + R ~ \$ P Q \ ^ 9 * + 8 Q R P \$ P ± R P

E ; R P R + V A P ^ A

F a † † B _ + R † 2 B P ^ + (

अथवा



D #PPC \$KPC CPF 6GGPC YGTG RCTVPGTU UJC
 VJG TCVKQ QH JGKT \$CNCPEG 5JGGGV QH #PPC \$KPC CPF 6GGPC CU C
 CU HQNNQYU

\$CNCPEG 5JGGGV QH #PPC \$KPC CPF 6GGPC CU C

.KCDKNKVKGU	#OQW~PV	#UUGVU	#OQW~PV
%TGFKVQTU \$KNNU 2C[CDNG		~ (WTPKVVWTG Stock &GDVQTU .GUURTQXKUKQP HQT DCF FGDVU %CUJ	
%CRKVCNU " #PPC \$KPC 6GGPC			

1P VJG CDQXG FCVG #PPC TGVKTGF QP VJG HQNN
 K)QQFYKNN QH VJG HK 6000 and Annual Share of CV
 IQQFYKNN YCU CFLWUVGF VJTQWIJ VJG ECRKV
 RCTVPGTU

KK (WTPKVVWTG YCU~FGRTGEKCVGF D[
 KKK #PPC YCU VQ DG RCKF VJTQWIJ ECUJ DTQW
 UWEJ C YC[CU VQ OCMG VJGKT ECRKVCNU RT
 RTQHKV UJCTKPI TCVKQ QH "

2TGRCTG 4GXCNWCVKOPCRR72C#VEQTUPVU 6

2#46 \$

126+10 +

#PCN[UKU QH (KPCPEKCN 5VCVGOGPVU

K 9JKEJ QH VJG HQNNQYKPI YKNN TGUWNV KP
 C %CUJ YKVJFTCYP HTQO VJG DCPM
 D ~ FGDGPVWTGU KUWGF VQ XGPF
 E ~ TGEKXGF HTQO FGDVQTU
 F %JGSWGU QHFRQUKVG F KP VJG DCPM

14





KK एक निवेश को सामान्य रूप से रोकड़ $9Z\ddot{C}BP=P2P9PK\ddagger$
 $HPR \leq \$G^{\wedge} < + BKPR^{\vee} \$A\ddot{D}A\ddot{A}KA\ddot{A}\ddot{A}9\ddot{P}R$
 C $9U = BKU = R \$:GP \$^{\wedge} < +$
 D $1! \text{, } BKU = R \$:GP + B$
 E $(+ GI) \$:GP + B$
 F $9U = BKU = R \$:GP + B$

K $C^{\wedge}; OPE \setminus GI) B_ \grave{A}OP\ddot{K}\ddot{\ddagger} 9RP\$P+BE EPA$
 $K\ddagger^{\vee} 9PR \grave{A}OPE = JR \$P-B + V EP\ddagger 9$
 C \sim D \sim
 E \sim F $\sim \wedge$

अथवा

KK $C^{\wedge}; \$B = \wedge E^{\wedge} B 4!R 6! K\ddagger P 9\grave{A}OP\ddot{R} P/\ddot{J} \$ = PZ \grave{A} B$
 $KPR - P \text{ , } 1$
 C
 D \sim
 E
 F \sim

निम्नलिखित में से कौन सा शोधन क्षमता अनुपात नहीं है ! 1
 C $\wedge = GRH QD \grave{A} \ll CPC$
 D $\tilde{A}CP2 \grave{I}CP^{\wedge} \acute{A} \$ = ZQP9$
 E $\tilde{N}GP^{\wedge} B \ll G \$ = ZQP9$
 F $+Z E Q > DJ\grave{A}Q^{\wedge} \textcircled{R} PCP_ QD * 8 \$ = ZQP9$

रोकड़ प्रवाह विवरण बनाते समय एक वित्तीय कंपनी द्वारा 'प्राप्त ब्याज' को वर्गीकृत किया जाएगा : 1

C $\wedge G \textcircled{R} PUC - \wedge 9^{\wedge} G^{\wedge} < +R \hat{E} Q B_$
 D $\grave{A}OPE = - \wedge 9^{\wedge} G^{\wedge} < +R \hat{E} Q B_$
 E $\wedge = GRH - \wedge 9^{\wedge} G^{\wedge} < +R \hat{E} Q B_$
 F रोकड़ एवं रोकड़ तुल्य के रूप में



KK #P KPXGUV OGPV PQTOCNN[SWCNKHKGU CU
 JCU C UJQTV OCVWTKV[QH UC[AAAAAAAAA1HTC
 C 6JTGG OQP VJU QT OQTG
 D 5KZ OQP VJU QT NGUU
 E 1PG [GCT QT NGUU
 F 6JTGG OQP VJU QT NGUU

^ K +H TGXGPWG HTQO QRGTCV KQ KU RTQH KVV
 QP EQUV EQUV QH TGXGPWG: HTQO QRGTCV KQ
 C ~ D ~
 E ~ F ~ ^

14

KK +H VJG QRGTCV KPI TCVKQ QH #OCP .VF KU
 YKNN DG 1
 C
 D ~
 E
 F ~

9JKEJ QH VJG HPCN G VQKXIGR [4CVKQ 1
 C 4GVWTP QP +PXGUV OGPV
 D +PVG TGUV %QXGTCIG 4CVKQ
 E 2TQR TKGVCT[4CVKQ
 F 6QVCN #UUGVU VQ &GDV 4CVKQ

While preparing Cash Flow Statement, 'Interest received' by a finance
 EQORCP[KU ENCUUKHKG F CU 1
 C (KPCPEKPI CEVKXKV[
 D 1RGTCV KPI CEVKXKV[
 E +PXGUV KPI CEVKXKV[
 F %CUJ CPF ECUJ GSWKXCNGPVU





निम्नलिखित मदों को कंपनी अधिनियम, की अनुसूची ++भाग के अनुसार स्थिति विवरण के मुख्य शीर्षकों तथा उप शीर्षकों में वर्गीकृत कीजिए "

3

- K खुदरा औज़ार
- KK पूँजी संचय
- KK खनन अधिकार

‘इन अनुपातों की गणना व्यवसाय द्वारा दीर्घकाल में ऋण चुकाने की क्षमता को निर्धारित करने के लिए की जाती है ।’

3

- K उपर्युक्त में चर्चित अनुपातों के प्रकार को पहचानिए ।
- KK उपर्युक्त Kमें पहचाने गए अनुपातों के प्रकार के किन्हीं दो अनुपातों को समझाइए ।

K + वाई लिमिटेड का चालू अनुपात | " है तथा तरल अनुपात " है । यदि तरल परिसम्पत्तियों पर चालू परिसम्पत्तियों की अधिकता जिसका प्रतिनिधित्व स्टॉक (इन्वेन्ट्री) करता है, ₹ ^ है, तो चालू परिसम्पत्तियों तथा चालू देयताओं की गणना कीजिए ।

2+2=4

$$, * 8 JB9P \$ = ZQP9 + V - 8 = P + V^2 ($$

$$\$/H < P > DCP_ + R + PRI$$

संचय एवं आधिक्य - ~

$$+ Z E * 8 - ~$$

$$0PE \ ; RC9P (, ~$$

अथवा

KK (+ +/ Q = U + ~ PK 0PE \ ; RC9P (, ~) = Z+QV^2 (^ + ^ =
 Eदेर के अनुपात बढ़ेगा, घटेगा अथवा उसमें कोई परिवर्तन नहीं आएगा :

4

$$+ ~ ~ + R BPE + P = - ; + \% C$$

$$, ~ + V Ñ : PCU Q > DJ Å Q ^ ® PCP _ -$$

$$- ~ + V EP - 9 ~ + R BPE & « PFD ^ G + \%$$

$$. ~ + R \$/HP _ + P ^ = - \> B =$$



%NCUUKH[VJG HQNNQYKPI KVGOU- JGPFJUT 0B LQPT[J
 VJG \$CNCPEG 5JGGV QH C EQORCP[CU RGT 5EJ
 %QORCPKGU #EV " 3
 K .QQUG 6QQNU
 KK %CRKVCN 4GUGTXG
 KKK /KPKPI 4KIJVU

'These ratios are calculated to determine the ability of the business to service its debt in the long run.'

K +FGPVKH[VJG V[RGU QH TCVKQU FKUEWUUGF
 KK 'ZRNCKP CP[VYQ TCVKQU QH VJG V[RGU QH
 K C ; .VF JCU C %WTTGPV CPF 3 MKK EMH 4 CVKQ
 : +H GZEGUU QH EWTTGPV CUUGVU
 TGRTGUGPVG F D[KPXGPVQETCNEUWNCVG EV
 CUUGVU CPF EWTTGPV NKCDKNKVKGD+2=4
 D %CNEWNCVG &GDV VQ 'SWKV[4CVKQ "
 5JCTGJQNFGT-(WPFU
 4GUGTXGU CPF 5WTRNWU
 6QVCN &GDV - ~
 %WTTGPV .KC-DKNKVKGU

14

KK 6JG %WTTGPV 4CVKQ :QH 5VEQGRICX[KRIU TGO
 YJKEJ QH VJG HQNNQYKPI VTCPUCEVKQPU YQV
 EJCPIG VJG TCVKQ 4
 C 2WTEJCUG QH IQQFU HQT ECUJ
 D 2WTEJCUG QH HKZGF CUUGVU HQT ECUJ
 E 5CNG QH IQQFU ECUJ
 F +UUWG QH UJCTGU



निम्न काल्पनिक कथन को पढ़िए तथा इसके आधार पर दिए गए प्रश्न का उत्तर दीजिए :

माधव एक युवा उद्यमी है। अप्रैल, 2018 को उसने अपने दो मित्रों मोहन तथा सोहन के साथ एक साझेदारी फर्म का गठन किया। उन्होंने मेवों के निर्यात का अपना व्यवसाय प्रारम्भ किया। उनका व्यवसाय एक सफल व्यवसाय था। अब वे बहुत से अन्य देशों में व्यवसाय का विस्तार करना चाहते थे। वित्तीय आवश्यकताओं की पूर्ति के लिए उन्होंने अपने व्यावसायिक संगठन का प्रकार बदलकर माधव लिमिटेड का गठन किया। माधव लिमिटेड का स्थिति विवरण निम्नलिखित था :

माधव लिमिटेड का स्थिति विवरण

विवरण	₹	₹
समता तथा देयताएँ :		
अंशधारक निधियाँ		
+ ₹ 1,00,00,000		
अचल देयताएँ		
; ₹ 50,00,000		
चालू देयताएँ		
+ ₹ 50,00,000		
(बैंक अधिविकर्ष)		
, ₹ 10,00,000		
कुल	₹ 1,00,00,000	₹ 1,00,00,000
परिसम्पत्तियाँ :		
अचल परिसम्पत्तियाँ		
₹ 50,00,000		
+ ₹ 50,00,000		
, ₹ 50,00,000		
चालू परिसम्पत्तियाँ		
+ ₹ 50,00,000		
, ₹ 10,00,000		
रोकड़ एवं रोकड़ तुल्य		
कुल	₹ 1,00,00,000	₹ 1,00,00,000





4GCF VJG HQNNQYKPI J[RQVJGVKECN VGZV CPF C
 VJKU DCUKU
 /CFJCX KU C [QWPI GPVTG#GPKGWT 1P JG HQTO
 RCTVPGTUJKR HKTO YKVJ VYQ QH JKU HTKGPFU /Q
 VJGKT DWUKPGUU QH GZRQTVKPI FT[HTWKVU 6J
 DWUKPGUU 0QY VJG[YCPVGF VQ GZRCPF VJG D
 EQWPVTKGU (QT OGGVKPI VJG HKPCPEKCN TGSWKT
 QH DWUKPGUU QTICPKUCVKQP CPF HQTOGF /CFJCX
 /CFJCX .VF CU CV YCU CU HQNNQYU

\$CNCPEG 5JGGV QH /CFJCX V/CFE CU CV

2CTVKEWNCTU	0QVG 0Q	~	~
+- 'SWKV[CPF .KCDKNKVKGU Shareholders' Funds C 5JCTG %CRKVCN D 4GUGTXGU CPF 5WTRNWU 5VCVGOGPV QH 2 . 0QP%WTTGPV .KCDKNKVKGU .QPMGTO \$QTTQYKPIU &GDGPVWTGU %WTTGPV .KCDKNKVKGU C 5JQGT \$QTTQYKPIU \$CPM 1XGTFTCHV D 6TCFG 2C[CDNGU E 5JQTV VGTO 2TQXKUKQPU			
		~ 6QVCN	
++ #UUGVU 0QP%WTTGPV #UUGVU (KZGF #UUGVU C 6CPIKDNG #UUGVU D +PVCPIKDNG #UUGVU)QQFYKNN %WTTGPV #UUGVU C +PXGPVQTKGU D 6TCFG 4GEGKXCDNGU E %CUJ CPF %CUJ 'SWKXCNGPVU			
		6QVCN	





खातों के नोट्स :

J/	. ^ G G D 8	D P ^ H	D P ^ H
	लघुकालीन प्रावधान + D À P G < P =		~
	मूर्त परिसम्पत्तियाँ J/C/ (G/ BHU = DU . 4! P (+ ^ - 9 B \ Ë C Ô P J		

अतिरिक्त सूचना :

K G I > + R ; P † B P = 9 + V (+ BHU = DU ^ 2
~ : P ~ + P ^ G + B_ C ^ + CP - CP
KK * 8 Q ~ P_ Q ã CP 2 + P AZ - 9 P = ^ + CP - C
& Q C Z > | ; U - % > J \ 0 = P ' ^ R G & P H < P 9 D P G D P E C H
- ^ 9 ^ ' से शब्द प्रवाह की गणना कीजिए । 6

भाग ख

विकल्प - ++

(अभिकलित्र लेखांकन)

K Q > D J Å Q ^ ® P C P _ + V J Z D M P 9 : P J / J P <
C + R G E \$ ^ < + 9 B \$ P - B \$ ^ 2 > 9 + D = R
D \$ P 1/2 9 > D + ^ = C 1/2 - 8 D , 9 P K †
E + R G E J K U E R , P / + = E R , P D , = R +
F + R G E Q > D J Å Q ^ ® P C P _ + P R J Z D ^

अथवा

KK J K U \$ H Z ^ μ À ; ^ H > 9 K P R 9 U K † 1
C 2 a ^ + J U J / † C P + P R H \ 1/2 C J R A P -
D 2 a B \ Ë C & Q E ã < = K W K P R 9 P
E 2 a + P E B O Á Ê Q J R G Ñ = K W †
F 2 a J \ - & Q E ã < = K W K †





0QVGU VQ #EEQWPVU

0QVG 0Q	2CTVKEWNCTU	#OQWPV#OQWPV ~	
	5JQTV VGTO 211 2TQXKUKQP HQT 6CZ 6CPIKDNG # 2NCPV CPF /CEJKPGT[.GUU #EEWOWNCVGF &GRTGEKCVKQP		~

Additional Information :

K # RCTV QH VJG OCEJKPG ~~CEWOWNCVGF~~ FGRT
VJGTGQP~DGKPIYCU UQNF HQFWTKPI VJG [GCT
KK +PVGTGUV QMCU RCKF QP &GDGPVWTGU
%~~CNEWNCVG~~ ECUTXHNQXGPHHTCOPTFKPCPEKPI CEVKXK
QH /CFJCX .VF HTQO VJG KPHQTOCVKQP RTQXK6FGF

2#46 \$

126+10 ++

%QORWVGTKUGF #EEQWPVKPI

K 6Q UCHGIWCTF CUUGVU CPF QRVKOKUG VJG V
C 1PN[VTKGU VQ GCTP OCZKOWO TGXGPWG
D -GGRU KPVGTPCN EQPVTQNU
E 1PN[GPUWTGU CEEWTCVG CEEQWPVKPI T
F 1PN[UCHGIWCTFU CUUGVU

14

KK %QTTGEV GTTQT CRRGCTU 1
C 9JGP C PWODGT KU FKXKFGF D[\GTQ
D 9JGP XCNWG KU PQV CXCKNCDNG
E 9JGP EQNWOP KU PQV YKFG GPQWIJ
F 9JGP HQTOWNC KU PQV CXCKNCDNG



% Q T T G E V कृति-प्रदर्शित होती है जब " 1

C कॉलम आवश्यकतानुसार चौड़ा नहीं है ।

D संख्या को शून्य से भाग किया जाता है ।

E मूल्य उपलब्ध नहीं होता ।

F तथा Eदोनों

K $\frac{1}{2} = \frac{1}{2} + \frac{1}{2} = 1$ 1

C $\frac{1}{2} = \frac{1}{2} + \frac{1}{2} = 1$ a = P = R + R ^ E (

D $\frac{1}{2} = \frac{1}{2} + \frac{1}{2} = 1$ H = + R ^ E (

E , P 9 R ^ À ^ 9 G R ; = ^ % « C P ^ ; J Z D ^ M 9 +

F $\frac{1}{2} = \frac{1}{2} + \frac{1}{2} = 1$ C 8 9 : P E R , P

अथवा

K K $\frac{1}{2} = \frac{1}{2} + \frac{1}{2} = 1$ 1

C À P ; C , P 9 R D P R L 2 = P B 0 P

D 2 = D E J P B P ½ C , P 9 P a K U

E À P ; C , P 9 P a K U

F ^ G + % C D P R L 2 = P B 0 P

निम्नलिखित में से कौन सी अभिकलित्र लेखांकन प्रणाली की एक विशेषता नहीं है ! 1

C सरल एवं एकीकृत

D सही तथा गति

E आँकड़े अंकेक्षण की आवश्यकता नहीं

F विश्वसनीयता

किन्हीं तीन आधारों पर 'जातिगत सॉफ्टवेयर' तथा 'अनुरूप सॉफ्टवेयर' (टेलर्ड सॉफ्टवेयर) में अन्तर स्पष्ट कीजिए । 3

'मेमो वाउचर' 'पोस्ट डेटिड वाउचर' तथा 'यूजर डिफाइंड वाउचर' का क्या अर्थ है ! 3

अभिकलित्र लेखांकन प्रणाली के किन्हीं तीन लाभों तथा एक सीमा का उल्लेख कीजिए । 4

अथवा

खाता समूह 'लाभ हानि' के किन्हीं चार शीर्षकों को समझाइए । 4

किन्हीं दो अवधियों के मध्य ऋण पर कुल ब्याज का सत्यापन करने वाले वित्तीय कार्य का नाम बताइए तथा इसे समझाइए । 6



^ %QTTGEV &+8 'TTQT CRRGCTU YJGP 1
 C EQNWOP KU PQV YKFG GPQWIJ
 D PWODGT KU FKXKFGF D[\GTQ
 E XCNWG KU PQV CXCKNCDNG
 F C CPF E DQVJ

· K 6JG PGGF QH EQFKHKECVKQP KU HQT " 1
 C)GPGTCVKQP QH OPGOQPKE EQFGU
 D 6JG GPET[RVKQP QH FCVC
 E 5GEWTKPI VJG CEEQWPVU TGRQTVU GVE
 F 'CU[RTQEGUUKPI QH FCVC CPF MGGRKPI

14

KK 9JGTG CTG VJG COQWPVU QYGF D[EWUVQO
 HQWPF KP DQQMU QH CEEQWPVU ! 1
 C #EEQWPVU 4GEGKXCDNG ,QWTPCN
 D)GPGTCN .GFIGT
 E #EEQWPVU 4GEGKXCDNG 5WDUKFKCT[.GF
 F 5CNGU ,QWTPCN

9JKEJ QH VJG H QNQC YKPC VJG QH %QORWVGTKU
 5[UVGO ! 1
 C 5KORNG CPF +PVGITCVGF
 D #EEWTCVG CPF 5RGGF
 E &CVC CWFKV PQV TGSWKTGF
 F 4GNKCDKNKV[

Differentiate between 'Generic Software' and 'Tailored Software' on any
 VJTGG DCUKU 3

What is meant by 'Memo Voucher', 'Post-dated Voucher' and
 'User defined voucher' ? 3

5VCVG CP[VJTGG CFXCPVCIGU CPF CP[QPG NKC
 #EEQWPVKPI 5[UVGO 4

14

'ZRNCKP CP[HQWT JGCFU HT Profit and Loss CEEQWPV 4TQV
 0COG CPF GZRNCKP VJG HKPCPEKCN HWPEVKQP YJ
 VQVCN KPVGTGUV QP C NQCP DGVYGGP CP[VYQ 6 RG

Marking Scheme

Strictly Confidential

(For Internal and Restricted use only)

Senior School Certificate Examination, 2023

ACCOUNTANCY (055)

PAPER CODE: 67/4/2

General Instructions: -

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 answers. These 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 deliberation 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 totalled 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 80 marks 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	<p>Ensure that you do not make the following common types of errors committed by the Examiner in the past:-</p> <ul style="list-style-type: none"> ● Leaving answer or part thereof unassessed in an answer book. ● Giving more marks for an answer than assigned to it. ● Wrong totalling 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 totalling on the title page. ● Wrong totalling 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 Secondary School Examination 2023
ACCOUNTANCY (Subject Code–055)
[Paper Code: 67/4/2]

Maximum Marks: 80

PART -A (ACCOUNTING FOR PARTNERSHIP FIRMS AND COMPANIES)		
Q. No.	EXPECTED ANSWER / VALUE POINTS	Marks
1	Q. Assertion(A): Increase in the value..... Ans. (c) Both Assertion (A) and Reason (R) are correct and Reason (R) is correct explanation of Assertion (A)	1 mark
Read the following hypothetical situation.....		
2	Q. Amount credited to the Partners' Current..... Ans. (b) Keshav ₹1,80,000, Krishna ₹1,12,000 and Murari ₹80,000	1 mark
3	Q. Amount of profit transferred to..... Ans. (c) Keshav ₹1,50,000, Krishna ₹1,00,000 and Murari ₹50,000	1 mark
4	Q. (i) Anuradha Ltd. issued 2,00,000..... Ans. (i) (c) Debited by ₹20,00,000 <p style="text-align: center;">OR</p> Q.(ii) Diksha Ltd. issued 4000, 9% Debentures..... Ans. (ii) (c) ₹20,000	1 mark OR 1 mark
5	Q. Vijay and Ajay are partners..... Ans. (a) Interest on Drawings Account	1 mark

6	<p>Q.(i) Manmohan Ltd. invited applications..... Ans. (i) (b) ₹ 25,000</p> <p style="text-align: center;">OR</p> <p>Q. (ii) Which of the following statement..... Ans. (ii) (c) It is that part of the issued capital which has been actually subscribed by the public.</p>	<p style="text-align: center;">1 mark</p> <p style="text-align: center;">OR</p> <p style="text-align: center;">1 mark</p>
7	<p>Q. Part of uncalled share capital that..... Ans. (c) Reserve capital</p>	<p style="text-align: center;">1 mark</p>
8	<p>Q. On dissolution of a partnership firm..... Ans. (b) ₹80,000</p>	<p style="text-align: center;">1 mark</p>
9	<p>Q. Chavi Ltd. forfeited 5,000 equity shares..... Ans. (b) ₹30,000</p>	<p style="text-align: center;">1 mark</p>
10	<p>Q. On dissolution of the firm of Ramesh..... Ans. (c) ₹14,500</p>	<p style="text-align: center;">1 mark</p>
11	<p>Q. Sujata Ltd. issued 5000, 7% Debentures..... Ans. (c) ₹2,00,000 and ₹3,50,000</p>	<p style="text-align: center;">1 mark</p>
12	<p>Q. (i) Anu, Monu and Sonu were partners..... Ans. (i) (d) 5:2</p> <p style="text-align: center;">OR</p> <p>Q. (ii) Vidit, Sumit and Mita were partners..... Ans. (ii) (b) 5:3</p>	<p style="text-align: center;">1 mark</p> <p style="text-align: center;">OR</p> <p style="text-align: center;">1 mark</p>

13	<p>Q. (i) On 1st October 2020, Amit..... Ans. (i) (a) ₹3600</p> <p style="text-align: center;">OR</p> <p>Q.(ii) Vijay, Ajay and Sanjay are partners..... Ans. (ii) (a) Profit and Loss Suspense Account</p>	<p style="text-align: center;">1 mark</p> <p style="text-align: center;">OR</p> <p style="text-align: center;">1 mark</p>										
14	<p>Q. (i) Ria and Surbhi were partners in a firm..... Ans. (a) Debiting Surbhi's account by ₹30,000 and crediting Ria's account by ₹30,000</p> <p style="text-align: center;">OR</p> <p>Q. (ii) Naman, Suman and Mohit were partners..... Ans. (b) Naman's sacrifice 3/16, Suman's gain 1/16, Mohit's gain 2/16</p>	<p style="text-align: center;">1 mark</p> <p style="text-align: center;">OR</p> <p style="text-align: center;">1 mark</p>										
15	<p>Q. Niva, Naman and Nityam were partners..... Ans. (d) 3:2:4</p>	<p style="text-align: center;">1 mark</p>										
16	<p>Q. The goodwill of a firm was valued..... Ans. (b) ₹37,950</p>	<p style="text-align: center;">1 mark</p>										
17	<p>Q. Niti and Aditi were partners in a firm..... Ans.</p> <p style="text-align: center;"><i>Books of Niti and Aditi</i> Journal</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Date</th> <th style="width: 40%;">Particulars</th> <th style="width: 10%;">L.F</th> <th style="width: 15%;">Dr. Amount ₹</th> <th style="width: 25%;">Cr. Amount ₹</th> </tr> </thead> <tbody> <tr> <td></td> <td>Cash/Bank A/c Dr. To John's Capital A/c To Premium for Goodwill A/c (Capital & share of premium for</td> <td></td> <td style="text-align: right;">6,00,000</td> <td style="text-align: right;">5,00,000 1,00,000</td> </tr> </tbody> </table>	Date	Particulars	L.F	Dr. Amount ₹	Cr. Amount ₹		Cash/Bank A/c Dr. To John's Capital A/c To Premium for Goodwill A/c (Capital & share of premium for		6,00,000	5,00,000 1,00,000	<p style="text-align: center;">1</p>
Date	Particulars	L.F	Dr. Amount ₹	Cr. Amount ₹								
	Cash/Bank A/c Dr. To John's Capital A/c To Premium for Goodwill A/c (Capital & share of premium for		6,00,000	5,00,000 1,00,000								

		goodwill brought by John)					
		Premium for Goodwill A/c Dr. To Niti's Capital A/c To Aditi's Capital A/c (Premium for goodwill adjusted to sacrificing partners in sacrificing ratio 1:1)		1,00,000		50,000 50,000	1
		Niti's Capital A/c Dr. Aditi's Capital A/c Dr. To Cash/Bank A/c (One- fourth of the goodwill withdrawn by the partners)		12,500 12,500		25,000	1 =3 marks

18	<p>Q. (a) On 1st April, 2021, Hitesh ltd. took over.....</p> <p>Ans.</p> <p style="text-align: center;">Books of Hitesh Ltd.</p> <p style="text-align: center;">Journal</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Date</th> <th style="width: 45%;">Particulars</th> <th style="width: 5%;">L.F</th> <th style="width: 15%;">Dr. Amount ₹</th> <th style="width: 15%;">Cr. Amount ₹</th> </tr> </thead> <tbody> <tr> <td>2021 April 1</td> <td>Sundry Assets A/c Dr. Goodwill A/c Dr. To Sundry Liabilities A/c To Pranjal Ltd. (Assets acquired and Liabilities taken over, from Pranjal Ltd.)</td> <td></td> <td>8,00,000 70,000</td> <td>40,000 8,30,000</td> </tr> <tr> <td>2021 April 1</td> <td>Pranjal Ltd. Dr. To Bills Payable A/c (Bills Payable accepted for part payment of purchase consideration)</td> <td></td> <td>2,00,000</td> <td>2,00,000</td> </tr> <tr> <td>2021 April 1</td> <td>Pranjal Ltd. Dr. Discount on issue of debentures A/c Dr. To 10% Debentures A/c (Balance amount of purchase consideration settled through issue of 7,000, 10% debentures at a discount of 10%)</td> <td></td> <td>6,30,000 70,000</td> <td>7,00,000</td> </tr> </tbody> </table> <p>Working note: No. of debentures issued= $6,30,000/90 = 7,000$ debentures</p> <p style="text-align: center;">OR</p> <p>Q. (b) Disha Ltd. forfeited 500 shares of.....</p>						Date	Particulars	L.F	Dr. Amount ₹	Cr. Amount ₹	2021 April 1	Sundry Assets A/c Dr. Goodwill A/c Dr. To Sundry Liabilities A/c To Pranjal Ltd. (Assets acquired and Liabilities taken over, from Pranjal Ltd.)		8,00,000 70,000	40,000 8,30,000	2021 April 1	Pranjal Ltd. Dr. To Bills Payable A/c (Bills Payable accepted for part payment of purchase consideration)		2,00,000	2,00,000	2021 April 1	Pranjal Ltd. Dr. Discount on issue of debentures A/c Dr. To 10% Debentures A/c (Balance amount of purchase consideration settled through issue of 7,000, 10% debentures at a discount of 10%)		6,30,000 70,000	7,00,000						1x3 =3 marks OR
Date	Particulars	L.F	Dr. Amount ₹	Cr. Amount ₹																												
2021 April 1	Sundry Assets A/c Dr. Goodwill A/c Dr. To Sundry Liabilities A/c To Pranjal Ltd. (Assets acquired and Liabilities taken over, from Pranjal Ltd.)		8,00,000 70,000	40,000 8,30,000																												
2021 April 1	Pranjal Ltd. Dr. To Bills Payable A/c (Bills Payable accepted for part payment of purchase consideration)		2,00,000	2,00,000																												
2021 April 1	Pranjal Ltd. Dr. Discount on issue of debentures A/c Dr. To 10% Debentures A/c (Balance amount of purchase consideration settled through issue of 7,000, 10% debentures at a discount of 10%)		6,30,000 70,000	7,00,000																												



Ans.

Books of Disha Ltd.

Journal

<i>Date</i>	<i>Particulars</i>	<i>L.F</i>	<i>Dr. Amount</i> ₹	<i>Cr. Amount</i> ₹
	(i) Share Capital A/c Dr. Securities Premium / Securities Premium Reserve A/c Dr. To Share Forfeiture A/c To Calls in arrears A/c (500 shares forfeited for non payment of allotment and 1 st call)		45,000 5,000	 25,000 25,000
	<i>Alternatively,</i> Share Capital A/c Dr. Securities Premium / Securities Premium Reserve A/c Dr. To Share Forfeiture A/c To Share Allotment A/c To Share First call A/c (500 shares forfeited for non payment of allotment and 1 st call)		45,000 5,000	 25,000 15,000 10,000
	(ii) Bank A/c Dr. Share Forfeiture A/c Dr. To Share capital A/c (300 shares reissued @ ₹80, fully paid up)		24,000 6,000	 30,000
	(iii) Share Forfeiture A/c Dr. To Capital Reserve A/c (Gain on reissue of 300 shares transferred to capital reserve)		9,000	9,000

**1x3
=3
marks**



19

Q.(a) Monika, Bhoomika and Kamolika are partners.....

Ans. *Dr.*

Profit & Loss Appropriation A/c

Cr.

for the year ended 31st March 2022

<i>Particulars</i>	<i>Amount ₹</i>	<i>Particulars</i>	<i>Amount ₹</i>
To Profit transferred to Partners' Capital A/c:		By P & L A/c (Net Profit) (1/2) ←	22,00,000
Monika 12,00,000			
Less: Guarantee to Kamolika			
<u>60,000</u>	11,40,000 →	(1/2)	
Bhoomika 8,00,000			
Less: Guarantee to Kamolika			
<u>40,000</u>	7,60,000 →	(1/2)	
Kamolika 2,00,000			
Add: Guarantee from Monika			
60,000			
Add: Guarantee from Bhoomika			
<u>40,000</u>	3,00,000 →	(1/2)	
	22,00,000		22,00,000

3
marks

OR

OR

Q.(b) Ananya, Bhavi and Chandni were partners.....

Ans.

Books of Ananya, Bhavi and Chandni

Journal

<i>Date</i>	<i>Particulars</i>	<i>L.F</i>	<i>Dr. Amount ₹</i>	<i>Cr. Amount ₹</i>
2022 March 31	Bhavi's Capital A/c Dr. To Ananya's Capital A/c To Chandani's Capital A/c (Adjustment entry passed for omission of salary to partners)		11,000	3,000 8,000

1

Table Showing Adjustments

<i>Particulars</i>	<i>Ananya(₹)</i>	<i>Bhavi(₹)</i>	<i>Chandni(₹)</i>	<i>Firm(₹)</i>
Salary to be credited	18,000	4,000	18,000	40,000
₹40,000 to be debited in 3:3:2	15,000	15,000	10,000	40,000
Difference	3,000	11,000	8,000	-
	Cr.	Dr.	Cr.	-

2

Note: Full credit to be given to the examinees if the working has been done in some other format or through P & L Adjustment A/c.

1+2=3
marks

20

Q. Raj, Mehak and Divya were partners in a firm.....

Ans.

Books of Raj, Mehak and Divya

Journal

<i>Date</i>	<i>Particulars</i>	<i>L.F</i>	<i>Dr. Amount</i> ₹	<i>Cr. Amount</i> ₹
	(i)(a) Interest on capital A/c Dr. To Raj's Capital A/c (Interest on capital provided @ 8% p.a.)		48,000	48,000
	(i)(b) Profit & Loss Appropriation A/c Dr. To Interest on capital A/c (Interest on capital transferred to Profit & Loss Appropriation Account)		48,000	48,000
	(ii)(a) Mehak's Drawings A/c/Mehak's Capital Dr. To Interest on Mehak's Drawings (Interest on drawings charged @ 6% p.a.)		1,200	1,200
	(ii)(b) Interest on Mehak's Drawings Dr. To Profit & Loss Appropriation A/c (Interest on Drawings transferred to Profit & Loss Appropriation Account)		1,200	1,200
	(iii)(a) Interest on Divya's Loan A/c Dr. To Divya's Loan A/c (Interest on Loan provided @ 5% p.a.)		6,000	6,000
	(iii)(b) Profit & Loss A/c Dr. To Interest on Divya's Loan A/c (Interest on Loan transferred to Profit & Loss Account)		6,000	6,000

½ X6
=3
marks

21

Q. Sunstar Ltd. has an authorised capital of.....

Ans.

Balance Sheet of Sunstar Ltd. (An Extract)

as at ----

<i>Particulars</i>	<i>Note no.</i>	<i>Amount (₹)</i>
Equity and Liabilities		
Shareholders' Funds		

1

Page 9 of 24

Share Capital	1	5,74,000
---------------	---	----------

Notes to Accounts :-

Particulars	Amount (₹)
1. Share Capital :	
<u>Authorised Capital</u> 2,00,000 shares @ ₹ 10 each	20,00,000
<u>Issued capital</u> 60,000 Equity share @ ₹ 10 each	6,00,000
<u>Subscribed Capital</u> Subscribed and fully paid up 56,000 Shares of ₹ 10 each	5,60,000
Add: Share Forfeiture A/c	14,000
	5,74,000

1

1

½

½

=4
marks

22 Q. Prakash, Aakash and Vikas were partners.....

Ans.

Books of Prakash, Aakash and Vikas

Dr.		Vikas's Capital A/c		Cr.	
Particulars	Amount ₹	Particulars	Amount ₹		
To Drawings A/c	20,000	By Balance b/d	80,000		
To Vikas's Executors A/c	1,50,800	By General Reserve A/c	20,000		
		By Prakash's Capital A/c (G/W)	30,000		
		By Aakash's Capital A/c (G/W)	30,000		
		By Interest on Capital A/c	4,800		
		By P&L Suspense A/c	6,000		
	1,70,800		1,70,800		

½ x 8
=4
marks

Working Note:

1. Calculation of Goodwill:

Average profits=4,00,000/4= 1,00,000

Firm's Goodwill= 3x1,00,000= 3,00,000

Vikas share of Goodwill= 3,00,000/5= ₹60,000



2. Calculation of Profit:

Vikas share of Profit= $60,000 \times \frac{6}{12} \times \frac{1}{5} = ₹6,000$

Note: No marks for working notes.

23

Q. Pass necessary journal entries for issue of 12%.....

Ans.

Books of Hemant Ltd.

Journal

<i>Date</i>	<i>Particulars</i>	<i>L.F</i>	<i>Dr. Amount</i> ₹	<i>Cr. Amount</i> ₹
	(i)a Bank A/c Dr. To Debenture Application and Allotment A/c (Receipt of application money on 1000, 12% debentures of ₹100 each at a discount of 10%)		90,000	90,000
	(i)b Debentures Application and Allotment A/c Dr. Loss on issue of debentures A/c Dr. To 12% Debentures A/c To Premium on Redemption of Debentures A/c (Transfer of debenture application money and provision for premium on redemption of debentures made)		90,000 18,000	1,00,000 8,000
	<i>Alternatively,</i> Debentures Application and Allotment A/c Dr. Discount on issue of debentures A/c Dr. Loss on issue of debentures A/c Dr. To 12% Debentures A/c To Premium on redemption of Debentures A/c (Transfer of debenture application money and provision for premium on redemption of debentures made)		90,000 10,000 8,000	1,00,000 8,000
	(ii)a Bank A/c Dr. To Debenture Application and Allotment A/c (Receipt of application money on 4000, 12% debentures of ₹100 each at a premium of 5%)		4,20,000	4,20,000
	(ii)b Debentures Application and Allotment A/c Dr. Loss on issue of debentures A/c Dr. To 12% Debentures A/c To Securities Premium / Securities Premium Reserve A/c To Premium on redemption of Debentures A/c (Transfer of debenture application money to debentures A/c, Securities premium A/c and provision for premium on redemption of		4,20,000 40,000	4,00,000 20,000 40,000

	debentures made)					
	(iii)a Bank A/c Dr. To Debenture Application and Allotment A/c (Receipt of application money on 5000, 12% debentures of ₹100 each at a premium of 10%)		5,50,000		5,50,000	
	(iii)b Debentures Application and allotment A/c Dr. To 12% Debentures A/c To Securities Premium / Securities Premium Reserve A/c (Transfer of debenture application money debentures A/c and Securities premium A/c)		5,50,000		5,00,000 50,000	
						1x6 =6 marks

24

Q. Pass the necessary journal entries for the following.....

Ans.

Books of Kartik and Karan

Journal

<i>Date</i>	<i>Particulars</i>	<i>L.F</i>	<i>Dr. Amount</i> ₹	<i>Cr. Amount</i> ₹
	(i) Kartik's Loan A/c Dr. To Bank/Cash A/c (Payment of Kartik's loan by the firm)		12,000	12,000
	(ii) Kartik's Capital A/c Dr. Karan's Capital A/c Dr. To Profit & Loss A/c (Balance of P& L debited to old partners' capital account in 1:1)		7,500 7,500	15,000
	(iii) No Entry		---	---
	(iv) Karan's Capital A/c Dr. To Realisation A/c (Unrecorded machine taken over by Karan)		31,000	31,000
	(v) Realisation A/c Dr. To Kartik's Capital A/c (Brother's loan taken over by Kartik)		16,000	16,000
	(vi) Bank A/c Dr. To Realisation A/c (Furniture of ₹ 60,000 sold at 10% profit)		66,000	66,000

**1x6
=6
marks**



25 Q.(a) Yash Ltd. invited applications for.....

Ans.

Books of Yash Ltd.
Journal

Date	Particulars	L.F	Dr. Amount ₹	Cr. Amount ₹
	Bank A/c Dr. To Equity Share Application A/c (Application money received on 1,20,000 shares)		3,60,000	3,60,000
	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 share capital A/c , to share allotment A/c and refunded)		3,60,000	1,50,000 1,50,000 60,000
	Equity Share Allotment A/c Dr. To Equity Share Capital A/c To Securities Premium / Securities Premium Reserve A/c (Amount due on allotment)		1,50,000	1,00,000 50,000
	Bank A/c Dr. To Equity Share allotment A/c		Nil	Nil
	Equity Share First and final call A/c Dr. To Equity Share Capital A/c (Amount due on First call)		2,50,000	2,50,000
	Bank A/c Dr. Calls in arrears A/c Dr. To Equity Share First call A/c (First call money received , except on 2500 shares)		2,37,500 12,500	2,50,000

½

1

1

No marks

½

1



Equity Share Capital To Share forfeiture A/c To Calls in arrears A/c (2500 shares forfeited for non payment of first and final call) Alternatively,	Dr.	25,000	12,500 12,500	1
Equity Share Capital To Equity Share forfeiture A/c To Equity Share First and Final Call A/c (2500 shares forfeited for non payment of first and final call)	Dr.	25,000	12,500 12,500	
Bank A/c To Equity Share Capital A/c To Securities Premium /Securities Premium Reserve A/c (Forfeited shares reissued for ₹60,000, fully paid up)	Dr.	60,000	25,000 35,000	½
Share Forfeiture A/c To Capital reserve A/c (Gain on reissue of forfeited shares transferred to capital reserve A/c)	Dr.	12,500	12,500	½

=6 marks

OR

Q.(b) Ajanta ltd. issued prospectus inviting.....

Ans Books of Ajanta Ltd.

Journal

Date	Particulars	L.F	Dr. Amount ₹	Cr. Amount ₹
	Bank A/c To Equity Share Application A/c (Application money received on 6,00,000 shares)	Dr.	18,00,000	18,00,000
	Equity Share application A/c To Equity Share Capital A/c To Equity Share Allotment A/c (Application money transferred to share capital A/c , excess money received adjusted towards allotment)	Dr.	18,00,000	15,00,000 3,00,000

½

1



Equity Share Allotment A/c	Dr.	25,00,000			
To Equity Share Capital			20,00,000		1
To Securities Premium / Securities Premium Reserve A/c (Amount due on allotment)			5,00,000		
Bank A/c	Dr.	21,95,600			
Calls in arrears A/c	Dr.	4,400			
To Equity Share Allotment A/c (Allotment money received, except on 1000 shares)			22,00,000		1
Equity Share First and Final call A/c	Dr.	15,00,000			
To Equity share Capital A/c (Amount due on First and final call)			15,00,000		½
Bank A/c	Dr.	14,97,000			
Calls in arrears A/c	Dr.	3,000			
To Equity Share First call A/c (First call money received, except on 1000 shares)			15,00,000		1
Equity share capital	Dr.	10,000			
Securities Premium / Securities Premium Reserve A/c	Dr.	1,000			
To Share Forfeiture A/c			3,600		1
To Calls in Arrears A/c (1000 shares forfeited for non-payment of allotment and first call)			7,400		

=6
marks

26 Q.(a) Bhumi and Chavi were partners in a firm.....

Ans.

Dr.		Revaluation A/c		Cr.	
Particulars	Amount (₹)	Particulars	Amount (₹)		
To Profit transferred to Partners' Capital Accounts : ½		By Machinery A/c ½	80,000		
Bhumi	50,000				
Chavi	30,000				
	80,000				

1



80,000

80,000

Dr.**Partners' Capital A/c****Cr.**

Particulars	Bhumi ₹	Chavi ₹	Aditi ₹	Particulars	Bhumi ₹	Chavi ₹	Aditi ₹
To Balance c/d	4,45,000	4,15,000	3,00,000	By Balance b/d $\frac{1}{2}$	3,20,000	3,40,000	3,00,000
	4,45,000	4,15,000	3,00,000	By Cash A/c $\frac{1}{2}$			
				By Revaluation A/c (Profit) $\frac{1}{2}$	50,000	30,000	
				By General Reserve A/c $\frac{1}{2}$	50,000	30,000	
				By Premium for Goodwill A/c $\frac{1}{2}$	25,000	15,000	
					4,45,000	4,15,000	3,00,000
To Current A/c $\frac{1}{2}$	70,000	1,90,000	---	By Balance b/d	4,45,000	4,15,000	3,00,000
To Balance c/d $\frac{1}{2}$	3,75,000	2,25,000	3,00,000				
	4,45,000	4,15,000	3,00,000		4,45,000	4,15,000	3,00,000

5

Working note:

Calculation of New Capitals:

Capital of New Firm based on Aditi's capital = 3,00,000 X 3 = 9,00,000

New ratio 5:3:4

New Capitals in 5:3:4 :-

- Bhumi = $\frac{5}{12} \times 9,00,000 = ₹3,75,000$
- Chhavi = $\frac{3}{12} \times 9,00,000 = ₹2,25,000$
- Aditi = $\frac{4}{12} \times 9,00,000 = ₹3,00,000$

Note: No marks for working notes.**OR****Q.(b) Anna, Bina and teena were partners.....****Ans.****Dr.****Revaluation A/c****Cr.**

Particulars	Amount (₹)	Particulars	Amount (₹)
To Furniture A/c $\frac{1}{2}$	10,000	By Loss transferred to Partners'	

1+5=6
marks**OR**

		Capital Accounts : $\frac{1}{2}$	
		Anna	5,000
		Bina	3,000
		Teena	<u>2,000</u>
			10,000
	10,000		10,000

1

Dr. Partners' Capital A/c Cr.

Particulars	Anna ₹	Bina ₹	Teena ₹	Particulars	Anna ₹	Bina ₹	Teena ₹
To Revaluation A/c (Loss) $\frac{1}{2}$	5,000	3,000	2,000	By Balance b/d $\frac{1}{2}$	2,00,000	2,00,000	1,00,000
To Anna's Capital A/c $\frac{1}{2}$		12,000	18,000	By Bina's Capital A/c	12,000		
To Balance c/d	2,25,000	1,85,000	80,000	By Teena's Capital A/c $\frac{1}{2}$	18,000		
	2,30,000	2,00,000	1,00,000		2,30,000	2,00,000	1,00,000
To Cash A/c/ Bank A/c $\frac{1}{2}$	2,25,000			By Balance b/d	2,25,000	1,85,000	80,000
To Balance c/d $\frac{1}{2}$	---	2,45,000	2,45,000	By Cash A/c/ Bank A/c $\frac{1}{2}$	---	60,000	1,65,000
	2,25,000	2,45,000	2,45,000		2,25,000	2,45,000	2,45,000

5

1+5=6
marks

Working note:

- Gaining Ratio of Bina and Teena= 2:3
- Calculation of new capitals of remaining partners:

Adjusted Capital of Bina	1,85,000
+ Adjusted Capital of Teena	80,000
+ Amount payable to Anna	<u>2,25,000</u>
Total Capital of new firm	<u>4,90,000</u>
New Capital of Bina	2,45,000
New Capital of Teena	2,45,000

Note: No marks for working notes.

**PART-B
OPTION-I
(ANALYSIS OF FINANCIAL STATEMENTS)**

27 Q. (i) Which of the following will result.....

Ans.

(c) ₹30,000 received from debtors

1
mark

	OR	OR																
	<p>Q. (ii) An investment normally qualifies as</p> <p>Ans.</p> <p>(d) Three months or less</p>	<p>1 mark</p>																
28	<p>Q.(i) If revenue from operations is.....</p> <p>Ans.</p> <p>Cost of revenue from operations= ₹ 8,00,000</p> <p><i>Note: As there is no option in MCQ for the answer ₹ 8,00,000, therefore, 1 mark is to be awarded to the examinees, who attempted the question.</i></p> <p style="text-align: center;">OR</p> <p>Q.(ii) If the operating ratio of Aman Ltd.....</p> <p>Ans.</p> <p>(c) 40%</p>	<p>1 mark</p> <p>OR</p> <p>1 mark</p>																
29	<p>Q. Which of the following is not a.....</p> <p>Ans.</p> <p>(a) Return on Investment</p>	<p>1 mark</p>																
30	<p>Q. While preparing Cash Flow Statement.....</p> <p>Ans.</p> <p>(b) Operating Activity</p>	<p>1 mark</p>																
31	<p>Q. Classify the following items under major.....</p> <p>Ans.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">S.No.</th> <th style="text-align: center;">Item</th> <th style="text-align: center;">Head</th> <th style="text-align: center;">Sub Head</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Loose Tools</td> <td>Current Assets</td> <td>Inventories</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Capital Reserve</td> <td>Shareholders' Funds</td> <td>Reserves & Surplus</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Mining Rights</td> <td>Non-Current Assets</td> <td>Fixed Assets—Intangible Alternatively, Property, Plant & Equipment & Intangible Assets</td> </tr> </tbody> </table> <p><i>Note: Full credit to be given to the examinees for writing only Fixed Assets or Intangible</i></p>	S.No.	Item	Head	Sub Head	1	Loose Tools	Current Assets	Inventories	2	Capital Reserve	Shareholders' Funds	Reserves & Surplus	3	Mining Rights	Non-Current Assets	Fixed Assets—Intangible Alternatively, Property, Plant & Equipment & Intangible Assets	<p>½ X6 =3 marks</p>
S.No.	Item	Head	Sub Head															
1	Loose Tools	Current Assets	Inventories															
2	Capital Reserve	Shareholders' Funds	Reserves & Surplus															
3	Mining Rights	Non-Current Assets	Fixed Assets—Intangible Alternatively, Property, Plant & Equipment & Intangible Assets															

	<i>Assets under the sub head of part 3.</i>	
32	<p>Q. ‘These ratios are calculated to determine the ability.....</p> <p>Ans.</p> <p>a) Solvency Ratios</p> <p>b)Any two of the following:</p> <p><u>1.Debt-Equity Ratio</u></p> <ul style="list-style-type: none"> Debt-Equity Ratio measures the relationship between long-term debt and equity. Debt-Equity Ratio = Long term Debts /Shareholders’ Funds <p><u>2. Debt to Capital Employed Ratio</u></p> <ul style="list-style-type: none"> The Debt to capital employed ratio refers to the ratio of long-term debt to the total of external and internal funds (capital employed or net assets). Debt to Capital Employed Ratio = Long-term Debt/Capital Employed (or Net Assets) <p><u>3.Proprietary Ratio</u></p> <ul style="list-style-type: none"> Proprietary ratio expresses relationship of proprietor’s (shareholders) funds to net assets. Proprietary Ratio = Shareholders’, Funds/Capital employed (or net assets) <p><u>4.Total Assets to Debt Ratio</u></p> <ul style="list-style-type: none"> This ratio measures the extent of the coverage of long-term debts by assets. Total assets to Debt Ratio = Total assets/Long-term debts <p><u>5.Interest Coverage Ratio</u></p> <ul style="list-style-type: none"> It is a ratio which deals with the servicing of interest on loan. It reveals the number of times interest on long-term debts is covered by the profits available for interest. Interest Coverage Ratio = Net Profit before Interest and Tax/ Interest on long-term debts <p><i>Note: If the examinee has given the meaning in any other way, Full credit is to be given.</i></p>	<p>1</p> <p>(1/2 mark for naming and 1/2 mark for explanation)</p> <p>1x2=2</p> <p>1+2=3 marks</p>
33	<p>Q. (i)(a) Y Ltd. has a Current Ratio of 3.5:1.....</p> <p>Ans.</p>	



Current Ratio= Current Assets/ Current Liabilities

Current Ratio= 3.5:1

Current Assets/ Current Liabilities= 3.5:1

Current Assets(CA)= 3.5 Current Liabilities(CL)..... $\frac{1}{2}$

Quick Ratio= Quick Assets/ Current Liabilities

Quick Ratio = 2:1

Quick Assets/ Current Liabilities= 2:1

Quick Assets(QA) = 2 Current Liabilities(CL)..... $\frac{1}{2}$

Inventory= CA- QA

48,000= 3.5 CL- 2 CL

48,000= 1.5 CL

Current Liabilities (CL)= ₹32000 $\frac{1}{2}$

Current Assets(CA)= 3.5x 32000= ₹1,12,000 $\frac{1}{2}$

2 marks

Q. (i)(b)Calculate Debt to Equity Ratio.....

Ans.

Debt Equity Ratio= Debt/ Equity..... $\frac{1}{2}$

Debt= Total Debt- Current Liabilities= 4,00,000-1,00,000= 3,00,000 $\frac{1}{2}$

Equity= Shareholder's funds= 2,00,000 $\frac{1}{2}$

Debt Equity Ratio= 3,00,000/ 2,00,000= 1.5:1.....

2 marks

2+2=4 marks

OR

OR

Q. (ii)The Current ratio of a company.....

Ans.

<i>S. No.</i>	<i>Effect on Ratio</i>	<i>Reason</i>
a	No change	No change in both current assets and current liabilities.
b	Decline	Current assets decrease with no change in current liabilities.
c	Improve	Current assets increase with no change in current liabilities
d	Improve	Current assets increase with no change in current liabilities

$\frac{1}{2}$ mark for effect & $\frac{1}{2}$ mark for reason
1X4

=4 marks



34

Q. Read the following hypothetical text.....

Madhav is a young entrepreneur.....

Ans.

Cash flows from Investing activities

Particulars	Details ₹	Amount ₹
Sale of machinery 1/2	45,000	
Purchase of machinery 1	(20,25,000)	
Cash used in investing activities 1/2		(19,80,000)

2

Cash flows from Financing activities

Particulars	Details ₹	Amount ₹
Issue of shares 1/2	10,00,000	
10% Debentures issued 1/2	9,00,000	
Interest on debentures paid 1/2	(1,25,000)	
Payment of Bank Overdraft 1/2	(25,000)	
Cash flows from Financing activities 1/2		17,50,000

2 1/2

Working notes:

Dr.

Plant & Machinery A/c

Cr.

Particulars	₹	Particulars	₹
To Balance b/d	25,00,000	By Accumulated	
To Bank A/c (Purchase-Bal.Fig)	20,25,000	Depreciation A/c	50,000
		By Bank A/c	45,000
		By Statement of P & L (Loss on sale A/c)	30,000
		By Balance c/d	44,00,000
	45,25,000		45,25,000

1 1/2

Dr.

Accumulated Depreciation A/c

Cr.

Particulars	₹	Particulars	₹
To Machinery A/c	50,000	By Balance b/d	2,50,000



To Balance c/d	4,00,000	By Depreciation A/c	2,00,000	2+2½ +1 ½ =6 marks
	4,50,000		4,50,000	

**PART-B
OPTION-II
(COMPUTERIZED ACCOUNTING)**

27	<p>Q.(i) To safeguard assets and optimise the..... Ans. (i) (b) Keeps internal controls</p> <p style="text-align: center;">OR</p> <p>Q.(ii)Correct # # # # # error appears..... Ans. (ii) (c) When column is not wide enough</p>	1 mark OR 1 mark								
28	<p>Q. Correct #DIV/0! Error appears when..... Ans. (b) number is divided by zero</p>	1 mark								
29	<p>Q.(i)The need of codification..... Ans. (i) (b) The encryption of data</p> <p style="text-align: center;">OR</p> <p>Q.(ii)Where are the amounts owed by customers..... Ans. (ii) (c) Accounts Receivable Subsidiary Ledger</p>	1 mark 1 mark								
30	<p>Q. Which of the following is not a feature..... Ans. (c) Data audit not required</p>	1 mark								
31	<p>Q. Differentiate between ‘Generic Software’ and Ans. <u>Any three</u> of the following differences:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 45%;"><i>Basis</i></th> <th style="width: 20%;"><i>Generic</i></th> <th style="width: 30%;"><i>Tailored</i></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Nature of business</td> <td>Small, Conventional business</td> <td>Large, typical business</td> </tr> </tbody> </table>		<i>Basis</i>	<i>Generic</i>	<i>Tailored</i>	1	Nature of business	Small, Conventional business	Large, typical business	1x3
	<i>Basis</i>	<i>Generic</i>	<i>Tailored</i>							
1	Nature of business	Small, Conventional business	Large, typical business							

	2	Cost of installation and Maintenance	Low	High	=3 marks
	3	Expected level of secrecy	Low	Relatively high	
	4	No. of users and their interface	Limited	Unlimited	
	5	Linkage to other information system	Restricted	Yes	
	6	Adaptability	High	Specific	
	7	Training requirements	Low	High	

32 **Q. What is meant by ‘Memo Voucher’,.....**

Ans.
Memo Voucher:
 It is a non-accounting voucher. It does not affect accounts of the user.
 The entries contained in these vouchers are recorded/stated in a separate register, but not as a part of ledger.

Post-dated Voucher:
 Some software allows the users to enter the voucher for future transactions which are usually similar as the previous once.

User defined Voucher :
 In accounting software there are 23 pre-defined vouchers. It allows the user to define or create new accounting or inventory vouchers as per the requirement.

**1x3=3
marks**

33 **Q. State any three advantages and any one.....**

Ans.
Any three advantages :

- (1) Timely generation of report and information in desired format.
- (2) Efficient record keeping.
- (3) Ensures effective control over the system.
- (4) Economy in the processing of accounting data.
- (5) Confidentiality of data is maintained.

Any one limitation :

- (1) Faster obsolescence of technology necessitates investment in shorter period of time.
- (2) Data may be lost or corrupted due to power interruption.
- (3) Data are prone to hacking.

**1x3

1

3+1=4**

	<p>(4) Un-programmed and un-specified reports cannot be generated.</p> <p style="text-align: center;">OR</p> <p>Q. Explain any four heads from the account.....</p> <p>Ans.</p> <p>Any four heads with appropriate explanation</p> <ul style="list-style-type: none"> (1) Sales Account (2) Purchase A/c (3) Direct Income (4) Indirect Income (5) Direct Expenses (6) Indirect Expenses 	<p>marks</p> <p>OR</p> <p>1x4=4 marks</p>
<p>34</p>	<p>Q. Name and explain the financial function.....</p> <p>Ans.</p> <p>The name of the function is CUMIPMT.</p> <p>This function returns the cumulative interest paid between two periods.</p> <p>It syntax is</p> <p>CUMPIMT (rate, nper, pv, start_period, end_period, type)</p> <p>Where</p> <p>Rate : is the interest rate</p> <p>Nper : is the total number of payment periods.</p> <p>Pv : is the present value.</p> <p>Start_Period –is the first period in the calculation. Payment periods are numbered beginning with 1.</p> <p>End_Period – is the last period in the calculation.</p> <p>Type – is the timing of the payment (which may be either 0 or 1)</p> <p>0-means payment at the end of the period.</p> <p>1-means payment at the beginning of the period.</p>	<p>1</p> <p>5</p> <p>=</p> <p>1+5=6 marks</p>
