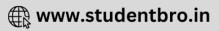
 कृपया जाँच कर लें कि इस प्रश्न-पत्र में मुद्रित पृष्ठ कृपया जाँच कर लें कि इस प्रश्न-पत्र में मुद्रित पृष्ठ प्रश्न-पत्र में दाहिने हाथ की ओर दिए गए प्रश् मुख-पृष्ठ पर लिखें । कृपया जाँच कर लें कि इस प्रश्न-पत्र में प्रश्न कृपया प्रश्न का उत्तर लिखना शुरू करने से 	न-पत्र कोड को परीक्षार्थी उत्तर-पुस्तिका के हैं।
 कृपया प्रश्न का उत्तर ालखना शुरू करन स अवश्य लिखें । इस प्रश्न-पत्र को पढ़ने के लिए मिनट का पूर्वाह्न में बजे किया जाएगा । बजे पढ़ेंगे और इस अवधि के दौरान वे उत्तर-पुस्तिका क 	समय दिया गया है। प्रश्न-पत्र का वितरण रेसे बजे तक छात्र केवल प्रश्न-पत्र को
• • 	ACCOUNTANCYACODUNTANCYACODUNTANCYACOD
नेर्धारित समय घण्टे	अधिकतम अंक





सामान्य निर्देश

निम्नलिखित निर्देशों को बहुत सावधानी से पढ़िए और उनका सख़्ती से पालन कीजिए इस प्रश्न-पत्र में दो भाग हैं – भाग क और भाग ख । इस प्रश्न-पत्र में प्रश्न हैं । सभी प्रश्न अनिवार्य हैं । भाग क सभी परीक्षार्थियों के लिए अनिवार्य है । भाग ख में दो विकल्प हैं अर्थात् वित्तीय विवरणों का विश्लेषण और कम्प्यूट्रीकृत लेखांकन । छात्रों को दिए गए विकल्पों में से केवल एक ही विकल्प के प्रश्नों के उत्तर देने हैं । प्रश्न संख्या से और तक लघु-उत्तरीय प्रकार- के प्रश्न हैं, प्रत्येक प्रश्न के अंक हैं । प्रश्न संख्या से और तक लघु-उत्तरीय प्रकार- के प्रश्न हैं, प्रत्येक प्रश्न के अंक हैं । प्रश्न संख्या से और तक तघु-उत्तरीय प्रकार- के प्रश्न हैं, प्रत्येक प्रश्न के अंक हैं । प्रश्न संख्या से और तक दीर्घ-उत्तरीय प्रकार के प्रश्न हैं, प्रत्येक प्रश्न के अंक हैं । कोई समग्र विकल्प नहीं है । हालाँकि, तीन अंकों वाले प्रश्नों में और पाँच अंकों वाले प्रश्न में आंतरिक विकल्प प्रदान किया गया है ।

'आय एवं व्यय खाते' तथा 'प्राप्ति एवं भुगतान खाते' में अंतर्भेद

कीजिए

क, ख तथा ग एक फर्म के साझेदार थे तथा के अनुपात में लाभ हानि बाँटते थे। फर्म प्रति वर्ष अपने खाते मार्च को बंद करती है। जून, को क का देहान्त हो गया। मृत्यु के वर्ष में क के लाभ की गणना पिछले वर्ष के लाभ के आधार पर की जाएगी। मार्च, को समाप्त हुए वर्ष में फर्म का लाभ ₹ था। मृत्यु के वर्ष में क के लाभ की गणना कीजिए।

CLICK HERE

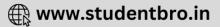
>>

Distinguish between 'Income and Expenditure Account' and 'Receipts and Payments Account' on the basis

June, 2022, A died. A's share of profit in the year of his death was to

A's share of profit in the year of his death.





अनीशा, दिव्या तथा लता साझेदार हैं तथा के अनुपात में लाभों को बाँटते हैं । दिव्या तथा उसका भाग अनीशा तथा लता ने

मोहन, गिरधारी तथा श्याम एक फर्म के साझेदार थे तथा के अनुपात में लाभ हानि बाँटते थे । मार्च, को गिरधारी की सेवानिवृत्ति हुई । संचयों, परिसम्पत्तियों के तथा देयताओं के पुनर्निर्धारण के पश्चात् गिरधारी के पूँजी खाते में ₹ का शेष था । मोहन तथा श्याम गिरधारी के दावे के पूर्ण निपटान हेतु ₹ का भुगतान करने को सहमत हो गए ।

फर्म की ख्याति के मूल्य की गणना कीजिए तथा गिरधारी की सेवानिवृत्ति पर ख्याति खाता खोले बिना ख्याति के लेखांकन के लिए आवश्यक रोज़नामचा प्रविष्टि कीजिए।

(क) मार्च, को समाप्त हुए वर्ष में यंग क्रिकेट क्लब ने ₹ चन्दा प्राप्त
 किया । इस प्राप्त हुए चन्दे में से ₹ वर्ष – तथा ₹ वर्ष
 – संबंधित थ मार्च, को ₹ चन्दा अभी अदत्त
 था । पिछले वर्ष ₹ अग्रिम चन्दा प्राप्त हुआ था ।

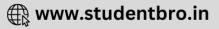
चन्दा खाता तैयार करके मार्च, को समाप्त हुए वर्ष के लिए आय एवं व्यय खाते के जमा पक्ष में खतौनी की जाने वाली चन्दे की राशि दर्शाइए ।



the balance in Girdhari's Capital Account

ll on Girdhari's retirement without





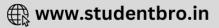
ा क्लब ने

अति	अतिरिक्त सूचना			

(क) एक्स लिमिटेड ने ₹ प्रत्येक के ऋणपत्रों के निर्गमन के लिए
 आवेदन आमन्त्रित किए । राशि का भुगतान निम्न प्रकार से देय था

ें के लिए एक्स लिमिटेड की पुस्तकों में

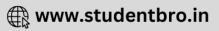




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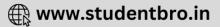


(क) एक्स, वाई तथा ज़ैड एक फर्म के साझेदार थे तथा
 के अनुपात में
 लाभ हानि बाँटते थे। मार्च, को उनका स्थिति विवरण निम्न प्रकार से था:

एक्स		
_		

एक्स, वाई तथा







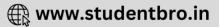
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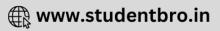
उपर्युक्त तिथि को फर्म का विघटन हो गया

वसूली खाता तैयार कीजिए।









मार्च, को समाप्त हुए वर्ष के लिए आदर्श क्लब के निम्न प्राप्ति एवं भुगतान खाते से मार्च, को समाप्त हुए वर्ष के लिए आय एवं व्यय खाता तैयार कीजिए

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रोकड़			
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	रोकड़		

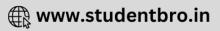
आदर्श क्लब का प्राप्ति एवं भुगतान खाता

क्लब के सदस्य हैं, प्रत्येक सदस्य ₹ वार्षिक चन्दे का भुगतान करता है। सतनाम लिमिटेड ने गुरनाम लिमिटेड से ₹ मूल्य का भवन, ₹ मूल्य का संयंत्र तथा ₹ मूल्य के फर्नीचर का क्रय ₹ के क्रय मूल्य पर किया । सतनाम लिमिटेड ने क्रय मूल्य का भुगतान ₹ प्रत्येक के

परिसम्पत्तियों के अधिग्रहण तथा ऋणपत्रों के निर्गमन के लिए सतनाम लिमिटेड की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए जब

	Secretary's	
_ _ 		





'रोकड़ प्रवाह विवरण' का क्या अर्थ है

मार्च, को समाप्त हुए वर्ष के लिए शारदा लिमिटेड के निम्नलिखित लाभ हानि विवरण से 'तुलनात्मक लाभ हानि विवरण' तैयार कीजिए :

_	_

मार्च, को समाप्त हुए वर्ष के लिए लिमिटेड के निम्नलिखित लाभ हानि विवरण से 'सामान्य आकार लाभ हानि विवरण' तैयार कीजिए :

_	_



What is meant by 'Cash Flow Statement'?

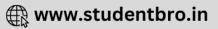
March, 2022, prepare a 'Comparative oss'.

_	_

March, 2022, prepare a 'Common

_	_





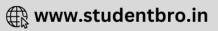
मार्च, को अनुराधा लिमिटेड के निम्नलिखित स्थिति विवरण से प्रचालन गतिविधियों से रोकड़ प्रवाह की गणना कीजिए

_		
संचय एवं आधिक्य		
_		
रोकड़ एवं रोकड़ तुल्य		



– ' Funds		
_		





खातों के नोट्स :

संचय एवं आधिक्य आधिक्य	

अतिरिक्त सूचना :

'पासवर्ड सिक्यूरिटी' का अर्थ दीजिए ।

(क) कुल आय की गणना कैसे की जा सकती है, समझाइए।

(ख) वाउचर्स को नम्बर कैसे प्रदान किए जाते हैं समझाइए।

खाता समूह 'लाभ हानि खाता' में सम्मिलित खातों के नाम बताइए व व्याख्या कीजिए ।



Give the meaning of the term 'Password Security'.

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Strictly Confidential: (For Internal and Restricted use only) Senior School Certificate Term II Examination, 2022 Marking Scheme – ACCOUNTANCY (SUBJECT CODE – 055) (PAPER CODE – 67/4/2)

General Instructions: -

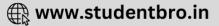
- 1. You are aware that evaluation is the most important process in the actual and correct assessment of the candidates. A small mistake in evaluation may lead to serious problems which may affect the future of the candidates, education system and teaching profession. To avoid mistakes, it is requested 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 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 marks be awarded to them.
- 4. 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. 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.
- 5. Evaluators will mark($\sqrt{}$) wherever answer is correct. For wrong answer 'X' be marked. Evaluators will not put right kind of mark while evaluating which gives an impression that answer is correct and no marks are awarded. This is most common mistake which evaluators are committing.
- 6. 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.
- 7. 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.
- 8. If a student has attempted an extra question, answer of the question deserving more marks should be retained and the other answer scored out.
- 9. No marks to be deducted for the cumulative effect of an error. It should be penalized only once.
- 10. A full scale of 0-40 marks as given in Question Paper has to be used. Please do not hesitate to award full marks if the answer deserves it.





- 11. Every examiner has to necessarily do evaluation work for full working hours i.e. 8 hours every day and evaluate 30 answer books per day in main subjects and 35 answer books per day in other subjects (Details are given in Spot Guidelines). This is in view of the reduced syllabus and number of questions in question paper.
- 12. 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 a reply.
 - 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.
 - 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 not 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.
- 13. 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.
- 14. Any unassessed 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.
- 15. The Examiners should acquaint themselves with the guidelines given in the Guidelines for spot Evaluation before starting the actual evaluation.
- 16. 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.
- 17. The Board permits candidates to obtain photocopy of the Answer Book on request in an RTI application and also separately as a part of the re-evaluation process on payment of the processing charges.





MARKING SCHEME

Senior Secondary School Examination TERM-II, 2022

ACCOUNTANCY (Subject Code-055)

[Paper Code : 67/4/2]

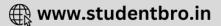
Maximum Marks: 40

PART A

(Accounting for Not-for-Profit Organisations, Partnership Firms and Companies)

Q. No.	E	XPECTED ANSWERS / VALU	E POINTS	Marks
1.	Q. Distinguish bet Ans.	tween		
	Basis	Receipts and Payments Accounts	Income and Expenditure Accounts	
	Nature of Items	Records receipts and payments of both Capital and Revenue Nature.	Records Income and expenditure of only Revenue nature.	
	Closing balance	Closing balance is Cash in hand/ Cash at bank/ Bank overdraft at the end of the year.	Closing balance is Surplus i.e. excess of Income over expenditure or Vice Versa.	1×2=2
2.	Ans.	re partners A died on 30 th June, 2022 offits = ₹16,00,000		1 mark For correct months + 1 mark
	A's share of profits	s in the year of death =16,00,000 x = ₹ 2,80,000	x 3/12 x 7/10	for correct profits of A = 2 marks
3.	Q. Anisha, Divya	and Lata are	···	
	Ans.			
	Given ratio of	Anisha Divya Lata		
	New Share	2 : 2 : 1 = Old Share + Gain		
	Anisha's old sh			
	Anisha's gain =	= 3/5 of Divya's share		
		$= 3/5 \ge 2/5 = 6/25$		1/2
	Anisha's new	share $= 2/5 + 6/25 = 16/25$		1/2

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			<u> 76,000 </u>				<u>76,000</u>	
		e c/d / Subscriptions nce at the end	6,000		e c/d /Subscrip nding at the end		12,000	¹ / ₂ x 6 = 3 - mark
	Income (Bal. fig	& Expenditure A/c gure)	62,000	Bank A		tions	48,000	1/ 4
		e b/d /Subscriptions ding at the beg.	8,000		iptions in adva	nce	16,000	
		Particulars	Amount (₹)		Particulars		Amount (₹)	
	Ans.	SUBSC	RIPTION	S ACCO	DUNT			
5.	. / -	oung Cricket Club.		•••••				
		(Girdhari's share adjusted to remai capital accounts in	of goo ning part	dwill ners'		9	0,000	= 3 mark
	2022 March 31	Mohan's Capital A Shyam's Capital A To Girdhari's	′c	Dr. Dr.	60,000 30,000	0	0,000	11/2
	Date	Particu	lars	I F	 Debit Amount 7 (₹) 	Credi (₹)	t Amount	
	(ii)	1	Joi	ırnal		Γ		
	Good	will of the firm $= 90$,000 x 9/3	= ₹ 2,7	0,000			11/2
	Girdh	ari's share of Goodw	vill (3/9)	=9	<u>0,000</u>			
		unt agreed to be paid Balance of his capit						
	Ans.	,	J					
4.		an, Girdhari and Sh						
		s new share $= 1/5$ v Ratio of Anisha and						= 2 marl
		_,	$\frac{15 \times 2}{5} = \frac{2}{5}$.,				1⁄2
	Lata	s gain $= 2/5$ of Divy	'a's share					1/2





Calculation of amount of	stationery to	be debited to Income exper	nditure A/c
<u>for th</u>	<u>ie year endec</u>	<u>l 31st March, 2022</u>	
			(₹)
Amount paid for station		-	37,000
Less: Creditors for stati	•		(9,000)
Add : Creditors for stat	-		<u>6,000</u>
Stationery purchased du			34,000
Add: Stock of stationer	•		7,000
Less: Stock of stationer	-		(11,000)
Amount of stationery to	be debited to	o Income & Expenditure A	/c <u>30,000</u>
Alternate Solution :		• •	
		' Account	
Particulars	Amount	Particulars	Amount
	(₹)		(₹)
Cash A/c / Bank A/c	37,000	Balance b/d	9,000
- Payment to creditors	6 000	Stock of stationery A/c – credit purchases	34,000
Balance c/d	6,000	(Balancing figure)	
	43,000		43,000
STOCK	COF STAT	TIONERY A/c	
	Amount	Particulars	Amount
Particulars	(₹)		(₹)
Balance b/d	7,000	Income & Expenditure	30,000
Creditors for stationery	34,000	A/c – Stationery	
A/c – credit purchases	54,000	consumed (Balancing figure)	
		Balance c/d	11,000
	41,000		41,000
		1	

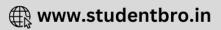


Date					
	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)	
	Bank A/cDr.To Debenture Application A/c(Application money received on $30,000$ debentures @ ₹ 20 each)		6,00,000	6,00,000	
	Debenture Application A/c Dr. To 8% Debentures account To Debenture Allotment A/c To Bank A/c (Debenture Application money for 15,000 debentures transferred to Debentures A/c, excess credited to Debenture Allotment A/c and money refunded on rejected applications)		6,00,000	3,00,000 2,00,000 1,00,000	
	Debenture Allotment A/c Dr. To 8% Debentures A/c (Allotment money due on 15,000 debentures @ ₹ 80 each)		12,00,000	12,00,000	
	Bank A/c Dr. To Debenture Allotment A/c (Balance of allotment money received on 15,000 debentures)		10,00,000	10,00,000	m
	OR				
(b) Q. l Ans.	Pass necessary journal	•••••			



Journal				
Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)	
Bank A/cDr.To Debenture Application & Allotment A/c(Application money received on 5,000 debentures @ ₹ 100 each)Debenture Application & Allotment A/cDebenture Application & Allotment A/cDr.Loss on issue of Debentures A/c Dr. To 9% Debentures A/cTo Premium on redemption of Debentures A/cIssue of 5,000 9% debentures redeemable at 10% premium)		5,00,000 5,00,000 50,000	5,00,000 5,00,000 50,000	
Z Ltd. Journal		l		
Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)	
Bank A/cDr.To Debenture Application & Allotment A/c $Allotment A/c$ (Application money received on 4,500 debentures @ ₹ 90 each)		4,05,000	4,05,000	
Allotment A/c Dr. Loss on issue of Debentures A/c Dr. To 9% Debentures A/c To Premium on redemption of Debentures A/c		4,05,000 67,500	4,50,000 22,500	
at 10% discount redeemable at 5% premium)				m
K, Y and Z were partners				
	To Debenture Application & Allotment A/c (Application money received on 5,000 debentures @ ₹ 100 each) Debenture Application & Allotment A/c Dr. Loss on issue of Debentures A/c Dr. To 9% Debentures A/c (Issue of 5,000 9% debentures redeemable at 10% premium) ZLtd. Journal Bank A/c Dr. To Debenture Application & Allotment A/c (Application money received on 4,500 debentures @ ₹ 90 each) Debenture Application & Allotment A/c Dr. Loss on issue of Debentures A/c Dr. To 9% Debentures A/c Dr. To 9% Debentures A/c Dr. To 9% Debentures A/c Dr. Loss on issue of Debentures A/c Dr. To 9% Debentures A/c Dr. Loss on issue of Debentures A/c Dr. To 9% Debentures A/c Dr. Loss on issue of Debentures A/c Dr. To 9% Debentures A/c To To Premium on redemption of Debentures A/c (Issue of 4,500 debentures of ₹ 100 each at 10% discount redeemable at 5% premium)	To Debenture Application & Allotment A/c(Application money received on $5,000$ debentures @ ₹ 100 each)Debenture Application & Allotment A/cDr. Loss on issue of Debentures A/c Dr. To 9% Debentures A/cTo Premium on redemption of Debentures A/c(Issue of 5,000 9% debentures redeemable at 10% premium)Z Ltd. JournalDebentures A/cDebentures A/c(Issue of 5,000 9% debentures redeemable at 10% premium)L.F.Bank A/c CDr. To Debenture Application & Allotment A/cAllotment A/cDr. To Debentures @ ₹ 90 each)Debenture Application & Allotment A/cDr. To 9% Debentures A/c Dr. To 9% Debentures A/c Dr. To 9% Debentures A/cDebenture Application & Allotment A/cDr. To 9% Debentures A/c Dr. To 9% Debentures A/c Dr. To 9% Debentures A/cIbelenture Application & Allotment A/cDr. To 9% Debentures A/c Dr. To 9% Debentures A/cIbelentures A/cIbourned to bebentures A/cIbelentures A/cIbelentures A/cIbelentures A/cIbourned to bebentures A/cIbelentures A/cIbourned to bebentures Ibourned <t< td=""><td>Image: constraint of the system(₹)Bank A/cDr.5,00,000To Debenture Application & Allotment A/c5,00,000$5,000$ debentures (a) ₹ 100 each)5,00,000Debenture Application & Allotment A/cDr.Loss on issue of Debentures A/c5,00,000To Premium on redemption of Debentures A/c5,000 9% debentures redeemable at 10% premium)$I = 10\%$ premium$I = 10\%$ premium$I = 10\%$ premium$I = 10\%$$I = 10\%$$I = 10\%$$I = 10\%$ premium$I = 10\%$$I = 10\%$ premium on redemption of Debenture Application & Allotment A/c$I = 10\%$$I = 10\%$ discount redeemable at 5%$I = 10\%$</td><td>$(3)$$(3)$$(3)$Bank A/cDr.5,00,000To Debenture Application & Allotment A/c5,00,000$5,000$ debentures $@ 100$ each)5,00,000Debenture Application & Allotment A/cDr.Loss on issue of Debentures A/c Dr.5,00,000To Premium on redemption of Debentures A/c5,00,000Source5,000 9%Reserve50,000Source50,000Source50,000Source50,000Debentures A/c50,000To Premium on redemption of Debentures A/c50,000SourceSourceZ Ltd. JournalJournalParticularsL.F.Debit Amount (\mathfrak{T})Bank A/cDr. To Debenture Application & Allotment A/c4,05,000A,500 debentures @ \mathfrak{P} oe ach) Debenture Application & Allotment A/c4,05,000Loss on issue of Debentures A/c Dr. To 9% Debentures A/c4,05,000Source (Issue of 4,500 debentures of \mathfrak{P} 100 each at 10% discount redeemable at 5% premium)4,05,000</td></t<>	Image: constraint of the system(₹)Bank A/cDr.5,00,000To Debenture Application & Allotment A/c5,00,000 $5,000$ debentures (a) ₹ 100 each)5,00,000Debenture Application & Allotment A/cDr.Loss on issue of Debentures A/c5,00,000To Premium on redemption of Debentures A/c5,000 9% debentures redeemable at 10% premium) $I = 10\%$ premium $I = 10\%$ premium $I = 10\%$ premium $I = 10\%$ $I = 10\%$ $I = 10\%$ $I = 10\%$ premium $I = 10\%$ $I = 10\%$ premium on redemption of Debenture Application & Allotment A/c $I = 10\%$ $I = 10\%$ discount redeemable at 5% $I = 10\%$	(3) (3) (3) Bank A/cDr.5,00,000To Debenture Application & Allotment A/c5,00,000 $5,000$ debentures $@ 100$ each)5,00,000Debenture Application & Allotment A/cDr.Loss on issue of Debentures A/c Dr.5,00,000To Premium on redemption of Debentures A/c5,00,000Source5,000 9%Reserve50,000Source50,000Source50,000Source50,000Debentures A/c50,000To Premium on redemption of Debentures A/c50,000SourceSourceZ Ltd. JournalJournalParticularsL.F.Debit Amount (\mathfrak{T})Bank A/cDr. To Debenture Application & Allotment A/c4,05,000A,500 debentures @ \mathfrak{P} oe ach) Debenture Application & Allotment A/c4,05,000Loss on issue of Debentures A/c Dr. To 9% Debentures A/c4,05,000Source (Issue of 4,500 debentures of \mathfrak{P} 100 each at 10% discount redeemable at 5% premium)4,05,000



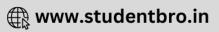


Dr.	Revalua	tion A/c	Cr.
Particulars	Amount (₹)	Particulars	Amount (₹)
Provision for doubtful debts Stock A/c Furniture A/c Machinery A/c	A/c 6,000 5,000 2,000 20,000 33,000	Land & Building a/c Partners' Capital A/cs – - loss on Revaluation : X 5,400 Y 5,400 Z <u>7,200</u>	15,000 18,000 33,000
Dr.	Z's Capi	tal A/c	Cr.
Particulars	Amount (₹)	Particulars	Amount (₹)
Revaluation A/c (loss) Z's Loan A/c (Bal. fig.)	7,200 4,72,800	Balance B/d General Reserve A/c	4,00,000 80,000
	4,80,000		4,80,000
(a) Q. Sonu, Monu and A Ans.	OK Ashu were part	tners	
	_	tners DN A/C	<i>Cr.</i> <i>Amounts</i> (₹)
Ans. Dr. Particulars Sundry Assets : Stock 25, Debtors 20, Furniture 15,	Ashu were part REALIZATIO Amounts (* 000 2.00	tners DN A/C $\overline{(1,1)}^{(1)}$ Particulars Sundry Liabilities : Creditors 35,000 Provision for D/D 2,000 Bank A/c : Land & Bldg. 85,000 Furniture 6,000 Debtors 20,000 Ashu's Capital A/c (Unrecorded Asset)	Cr.
Ans. Dr. Particulars Sundry Assets : Stock 25, Debtors 20, Furniture 15, Land & Bldg. <u>80,</u> Bank A/c (Creditors) Monu 's Capital A/c	Ashu were part REALIZATIO Amounts (* 000 2.00	tners ON A/C $\overline{(1)}$ <i>Particulars</i> <i>Sundry Liabilities :</i> Creditors 35,000 Provision for D/D 2,000 Bank A/c : Land & Bldg. 85,000 Furniture 6,000 Debtors 20,000 Ashu's Capital A/c (Unrecorded Asset) Sonu's Capital A/c - Stock Loss Transferred to : Sonu's Capital A/c 90 Ashu's Capital A/c 90 Ashu's Capital A/c 60	<i>Cr.</i> <i>Amounts</i> (₹) 37,000 1,11,000





•	-	m the following	• • • • • • • • • • • • • •	• • • • • • • • • • • • • • •	•••••	• • • • • • • •		
	Ans.	Income and	l Frnonditu	ro Account	of Ad	urch Club		
			he year end		-			
	Dr.	J			,		Cr.	
		Expenditure	Amount (₹)		Incon	ne	Amount (₹)	
	Loss or	sale of furniture	1,500	Subscriptio	on (1,50	00 x 150)	2,25,000	
	Salaries	5	49,000	Sale of old	newsp	apers	2,500	$\frac{1}{2} \times 1$
	Printing	g & Stationery	32,000	Hire of Gro	ound		47,500	=
	Secreta	ry's Honorarium	25,000	Locker Ren	nt		11,500	5
		of income over iture - Surplus	1,83,050	Interest on		Deposit crued	4,050	mar
			2,90,550				2,90,550	
		~	Jo	am Ltd. ournal	L.	Debit	Credit	
	Date	Par			L. F.	Amount	Amount	
	Date		Jo			Amount (₹)		
	Date	Para Building A/c Plant A/c	Jo	ournal		Amount	Amount	
	Date	Building A/c	Jo	Durnal		Amount (₹) 5,00,000	Amount	
	Date	Building A/c Plant A/c	Jo	Durnal Dr. Dr. Dr.		Amount (₹) 5,00,000 4,60,000	Amount	11/2
	Date	Building A/c Plant A/c Furniture A/c	Jo ticulars	Dr. Dr. Dr. Dr. Dr.		Amount (₹) 5,00,000 4,60,000 2,20,000	Amount (₹)	11/2
	Date	Building A/c Plant A/c Furniture A/c Goodwill A/c	Jo ticulars Ltd.	Dr. Dr. Dr. Dr. Dr. Dr.		Amount (₹) 5,00,000 4,60,000 2,20,000	Amount	11/2
	Date	Building A/c Plant A/c Furniture A/c Goodwill A/c To Gurnam (Purchase of assets Ltd.) (a) Gurnam Ltd.	Jo ticulars Ltd. s from Gurn	Dr. Dr. Dr. Dr. Dr. nam Dr.		Amount (₹) 5,00,000 4,60,000 2,20,000	Amount (₹)	11/2
	Date	Building A/c Plant A/c Furniture A/c Goodwill A/c To Gurnam (Purchase of assets Ltd.) (a) Gurnam Ltd. To 10% Deb	Jo ticulars Ltd. s from Gurn pentures A/	Dr. Dr. Dr. Dr. Dr. nam Dr. c		Amount (₹) 5,00,000 4,60,000 2,20,000	Amount (₹)	11/2
	Date	Building A/c Plant A/c Furniture A/c Goodwill A/c To Gurnam (Purchase of assets Ltd.) (a) Gurnam Ltd.	Jo ticulars Ltd. s from Gurn pentures A/	Dr. Dr. Dr. Dr. Dr. nam Dr. c		Amount (₹) 5,00,000 4,60,000 2,20,000 80,000	Amount (₹)	11/2
	Date	Building A/c Plant A/c Furniture A/c Goodwill A/c To Gurnam (Purchase of assets Ltd.) (a) Gurnam Ltd. To 10% Deb (Issue of 12,600 d (b) Gurnam Ltd.	Jo ticulars Ltd. s from Gurn bentures A/	Dr. Dr. Dr. Dr. Dr. c at par) Dr.		Amount (₹) 5,00,000 4,60,000 2,20,000 80,000 12,60,000	Amount (₹) 12,60,000	11/2
	Date	Building A/c Plant A/c Furniture A/c Goodwill A/c To Gurnam (Purchase of assets Ltd.) (a) Gurnam Ltd. To 10% Deb (Issue of 12,600 d (b) Gurnam Ltd. To 10% Deb	Jo ticulars Ltd. s from Gurn pentures A/ bentures A/	Dr. Dr. Dr. Dr. Dr. c at par) Dr. c		Amount (₹) 5,00,000 4,60,000 2,20,000 80,000	Amount (₹) 12,60,000 12,60,000	
	Date	Building A/c Plant A/c Furniture A/c Goodwill A/c To Gurnam (Purchase of assets Ltd.) (a) Gurnam Ltd. To 10% Deb (Issue of 12,600 d (b) Gurnam Ltd.	Jo ticulars Ltd. s from Gurn bentures A/ bentures A/ s Premium	Dr. Dr. Dr. Dr. Dr. c at par) Dr. c		Amount (₹) 5,00,000 4,60,000 2,20,000 80,000 12,60,000	Amount (₹) 12,60,000	



0							
0	11/2						
To 10% Debentures A/c 14,00,000							
(Issue of 14,000 debentures of ₹100							
	_ 5 _ mark						
PART B OPTION 1 (Analysis of Financial Statements)							
n about	2						
Cash Flow Statement is a statement that provides information about historical changes in Cash and Cash Equivalents of an enterprise by classifying cash flows into Operating, Investing and Financing activities.							
•••••							
ır							
%age Change							
50	1/2						
50	1/2						
50	1/2						
150	1/2						
150	1/2						
150	⁷² 1/2						
100	=						
	3 mark						
• • • • • • • • • • •							
• • • • • • • • • • • •							



Particulars	2020-21 (₹)	2021-22 (₹)	%age of Revenue from Operations 2020-21	%age of Revenue from Operations 2021-22
I Revenue from operations	25,00,000	20,00,000	100	100
II Less : Expenses				
a) Employee Benefit Expenses	18,00,000	15,00,000	72	75
b) Other Expenses	2,00,000	3,00,000	8	15
Profit before Tax (I-II)	5,00,000	2,00,000	20	10
Less : Tax @ 40%	2,00,000	80,000	8	4
Profit after Tax	3,00,000	1,20,000	12	6
). From the following Bala	nce Sheet of A	Anuradha I	L td	•••••
	vear ended 31	st March, 2		Amount (₹)
Pai	rticulars		1	
Net profit before tax and ext	raordinary ite	ms		50,000
Add : Non-cash and Non-op	perating expen			50,000
Add : Non-cash and Non-op Depreciation writte	perating expen			50,000
Add: Non-cash and Non-op Depreciation writte Patents written off	perating expen			50,000 24,000 2,000
Add : Non-cash and Non-op Depreciation writte Patents written off Interest on debentu	perating expenses of the second	ses :		50,000 24,000 2,000 3,000
Add: Non-cash and Non-op Depreciation writte Patents written off	perating expenses en off ares king capital ch	ses : anges		50,000 24,000 2,000
Add : Non-cash and Non-op Depreciation writte Patents written off Interest on debentu Operating profit before work	perating expenses en off ares king capital ch	ses : anges		50,000 24,000 2,000 3,000
Add : Non-cash and Non-op Depreciation writte Patents written off Interest on debentu Operating profit before work Add : Decrease in CA and in	berating expense off nres king capital ch ncrease in CL	ses : anges :		50,000 24,000 2,000 3,000 79,000
Add : Non-cash and Non-op Depreciation writte Patents written off Interest on debentu Operating profit before work Add : Decrease in CA and in Inventories	berating expense en off ures king capital ch ncrease in CL ecrease in CL	ses : anges :		50,000 24,000 2,000 3,000 79,000
Add : Non-cash and Non-opDepreciation writterPatents written offInterest on debentueOperating profit before workAdd : Decrease in CA and inInventoriesLess : Increase in CA and de	berating expense en off ures king capital ch ncrease in CL ecrease in CL	ses : anges :		50,000 24,000 2,000 3,000 79,000 24,000
Add : Non-cash and Non-opDepreciation writterPatents written offInterest on debenturOperating profit before workAdd : Decrease in CA and inInventoriesLess : Increase in CA and deTrade Receivables	berating expense en off ures king capital ch ncrease in CL ecrease in CL	ses : anges :		50,000 24,000 2,000 3,000 79,000 24,000 (10,000)
Add : Non-cash and Non-opDepreciation writterPatents written offInterest on debenturOperating profit before workAdd : Decrease in CA and inInventoriesLess : Increase in CA and deTrade ReceivablesTrade payables	perating expense off ares king capital chancrease in CL ecrease in CL	ses : anges :		50,000 24,000 2,000 3,000 79,000 24,000 (10,000) (25,000)
Add : Non-cash and Non-op Depreciation writter Patents written off Interest on debentuOperating profit before work Add : Decrease in CA and in InventoriesLess : Increase in CA and de Trade Receivables Outstanding Rent	perating expense off ares king capital chancrease in CL ecrease in CL	ses : anges :		50,000 24,000 2,000 3,000 79,000 24,000 (10,000) (25,000) (25,000)

11

	PART—B	
	Option—II	
	(Computerized Accounting)	
10.	Q. Give the meaning of the term 'Password Security'	
	Ans.	
	Password is widely accepted Security control to access the data. Only the authorized person can access the data. Any user who does not know the password can not retrieve information from the system. It ensures data integrity.	2 marl
11.	(a) Q. Explain, how total earnings are calculated.	
	Ans.	
	Total earnings are aggregate of all the following earning elements : (i) Basic Pay Earned (BPE) –	
	Basic Pay Earned of an employee is the Basic pay calculated with reference	
	to number effective days present (NOEDP) during the month.	1
	BPE = BP x NOEDP/NODM (Number of days in a month)	
	(ii) Dearness Allowance (DA)	
	DA = BPE x Applicable rate of DA for the month	1/2
	(iii) House Rent Allowance (HRA):	
	HRA = BPE x Applicable rate of HRA for the month	1/2
	(iv) Transport Allowance (TRA) :	
	TRA = Fixed Amount or on Percentage basis.	1/2
	Thus, Total Earnings (TE) = $BPE + DA + HRA + TRA$	1/2
		=3
	OR	marl
	(b) Q. How are numbers assigned to Vouchers? Explain.	
	Ans.	
	For Voucher numbering, following methods are available :(i) Manual :	
	This method allows you to number vouchers yourself. It does not check	
	for sequence of all the numbers and permits you to specify anything you	2
	wish in voucher number field. However, you may choose to prevent	
	entry of duplicate numbers by enabling 'Prevent Duplicates' option at the	+
	time of creation itself.	
	(ii) Automatic	1
		=
	Automatic system instructs Tally to number the vouchers of this type	



12.	Q. Name and explain the accounts involved in Accounts Group 'Profit and	
	Loss Account'	
	Ans.	
	Accounts involved in Accounts Group 'Profit and Loss Account' are :	
	(i) Sales Account :	
	For different sales accounts, the segregation is based on tax slabs of types of	
	sales. This also becomes a simple mechanism for preparation of tax returns.	
	Sales account may be classified in groups such as domestic sales, export sales	
	etc. of even sales returns account may be opened.	
	(ii) Purchase Account :	
	This is similar to sales accounts, except for the purpose of the transactions.	
	(iii) Direct Income : [Income Direct]:	
	All trade income accounts fall under sales accounts. This group may be	
	used for accounts like servicing contract charges that follow after the sales	
	of equipment.	
	(iv) Indirect Income (Income Indirect) :	
	These are the miscellaneous non-sale income accounts, e.g. rent received	
	and interest received.	
	(v) Direct Expenses (Expenses Direct) :	5
	These accounts determine the Gross Profit of the company.	marks
	(vi) Indirect Expenses (Expenses Indirect) :	
	These include all other administrative, selling or non- direct expenses.	



