Series PQ3RS/3

Set – 3

प्रश्न-पत्र कोड
Q.P. Code 67/3/3

अनुक्रमांक
Roll No.

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

- *कृपया जाँच कर लें कि इस प्रश्न–पत्र में मुद्रित पृष्ठ **39** हैं ।*
- *कृपया जाँच कर लें कि इस प्रश्न–पत्र में **34** प्रश्न हैं ।*
- *प्रश्न–पत्र में दाहिने हाथ की ओर दिए गए प्रश्न–पत्र कोड को परीक्षार्थी उत्तर–पुस्तिका के मुख–पृष्ठ पर लिखें ।*
- ***कृपया प्रश्न का उत्तर लिखना शुरू करने से पहले, उत्तर–पुस्तिका में प्रश्न का क्रमांक अवश्य लिखें ।***
- *इस प्रश्न–पत्र को पढ़ने के लिए 15 मिनट का समय दिया गया है । प्रश्न–पत्र का वितरण पूर्वाह्न में 10.15 बजे किया जाएगा । 10.15 बजे से 10.30 बजे तक छात्र केवल प्रश्न–पत्र को पढ़ेंगे और इस अवधि के दौरान वे उत्तर–पुस्तिका पर कोई उत्तर नहीं लिखेंगे ।*
- *Please check that this question paper contains **39** printed pages.*
- *Please check that this question paper contains **34** questions.*
- *Q.P. Code given on the right hand side of the question paper should be written on the title page of the answer-book by the candidate.*
- ***Please write down the serial number of the question in the answer-book before attempting it.***
- *15 minute time has been allotted to read this question paper. The question paper will be distributed at 10.15 a.m. From 10.15 a.m. to 10.30 a.m., the students will read the question paper only and will not write any answer on the answer-book during this period.*

लेखाशास्त्र
ACCOUNTANCY

निर्धारित समय : 3 घण्टे *अधिकतम अंक : 80*

Time allowed : 3 hours *Maximum Marks : 80*

सामान्य निर्देश :

निम्नलिखित निर्देशों को ध्यानपूर्वक पढ़िए और उनका पालन कीजिए :

(i) *इस प्रश्न-पत्र में* ***34*** *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*** *के दो विकल्प हैं । परीक्षार्थियों को केवल* ***एक*** *ही विकल्प के प्रश्नों के उत्तर लिखने हैं ।*
विकल्प I : वित्तीय विवरणों का विश्लेषण
विकल्प II : अभिकलित्र लेखांकन

(v) *प्रश्न संख्या* ***1*** *से* ***16*** *(भाग क) तथा प्रश्न संख्या* ***27*** *से* ***30*** *(भाग ख) बहुविकल्पीय प्रकार के प्रश्न हैं । प्रत्येक प्रश्न* ***1*** *अंक का है ।*

(vi) *प्रश्न संख्या* ***17*** *से* ***20*** *(भाग क) तथा प्रश्न संख्या* ***31*** *और* ***32*** *(भाग ख) लघु-उत्तरीय प्रकार के प्रश्न हैं । प्रत्येक प्रश्न* ***3*** *अंकों का है ।*

(vii) *प्रश्न संख्या* ***21, 22*** *(भाग क) तथा प्रश्न संख्या* ***33*** *(भाग ख) दीर्घ-उत्तरीय प्रकार-I के प्रश्न हैं । प्रत्येक प्रश्न* ***4*** *अंकों का है ।*

(viii) *प्रश्न संख्या* ***23*** *से* ***26*** *(भाग क) तथा प्रश्न संख्या* ***34*** *(भाग ख) दीर्घ-उत्तरीय प्रकार-II के प्रश्न हैं । प्रत्येक प्रश्न* ***6*** *अंकों का है ।*

(ix) *प्रश्न-पत्र में समग्र विकल्प नहीं दिया गया है । यद्यपि, प्रत्येक भाग के कुछ प्रश्नों में आंतरिक विकल्प का चयन दिया गया है ।*

भाग क
(साझेदारी फर्मों तथा कम्पनियों के लिए लेखांकन)

1. *अभिकथन (A) :* जब अंशों/शेयरों का हरण (forfeit) किया जाता है, तो अंश/शेयर पूँजी खाते के नाम में माँगी गई राशि तथा जमा में (i) सम्बन्धित अदत्त याचना खाता अर्थात् अदत्त याचना तथा (ii) अंश/शेयर हरण (forfeit) खाते में अंशों/शेयरों पर पहले से ही प्राप्त राशि होती है ।

कारण (R) : जब अंशों/शेयरों का हरण (forfeit) किया जाता है, तब केवल प्रतिभूति प्रीमियम से सम्बन्धित प्रविष्टियों को छोड़कर अंश/शेयर हरण (forfeit) खाते से सम्बन्धित सभी प्रविष्टियों को जिनका लेखा, लेखांकन पुस्तकों में कर दिया गया है, उलट दिया जाता है ।

निम्नलिखित में से सही विकल्प का चयन कीजिए : *1*

(A) अभिकथन (A) तथा कारण (R) दोनों सही हैं तथा कारण (R), अभिकथन (A) की सही व्याख्या है ।

(B) अभिकथन (A) तथा कारण (R) दोनों सही हैं, लेकिन कारण (R), अभिकथन (A) की सही व्याख्या ***नहीं*** है ।

(C) अभिकथन (A) ग़लत है, लेकिन कारण (R) सही है ।

(D) अभिकथन (A) सही है, लेकिन कारण (R) ग़लत है ।

General Instructions :

Read the following instructions carefully and follow them :

(i) *This question paper contains **34** questions. **All** questions are **compulsory**.*

(ii) *This question paper is divided into **two** parts — **Part A** and **Part B**.*

(iii) ***Part A** is **compulsory** for all candidates.*

(iv) ***Part B** has two options. Candidates have to attempt only **one** of the given options.*

Option I : Analysis of Financial Statements

Option II : Computerised Accounting

(v) *Questions number **1** to **16** (Part A) and Questions number **27** to **30** (Part B) are multiple choice questions. Each question carries **1** mark.*

(vi) *Questions number **17** to **20** (Part A) and Questions number **31** and **32** (Part B) are short answer type questions. Each question carries **3** marks.*

(vii) *Questions number **21, 22** (Part A) and Question number **33** (Part B) are Long answer type-I questions. Each question carries **4** marks.*

(viii) *Questions number **23** to **26** (Part A) and Question number **34** (Part B) are Long answer type-II questions. Each question carries **6** marks.*

(ix) *There is no overall choice. However, an internal choice has been provided in few questions in each of the parts.*

PART A

(Accounting for Partnership Firms and Companies)

1. *Assertion (A) :* When the shares are forfeited, share capital account is debited with the amount called up and credited to (i) respective unpaid calls account i.e., calls in arrears and (ii) share forfeiture account with the amount already received on shares.

Reason (R) : When the shares are forfeited, all entries relating to the shares forfeited, except those relating to securities premium, already recorded in accounting records must be reversed.

Choose the correct option from the following : *1*

(A) Both Assertion (A) and Reason (R) are correct and Reason (R) is the correct explanation of Assertion (A).

(B) Both Assertion (A) and Reason (R) are correct, but Reason (R) is ***not*** the correct explanation of Assertion (A).

(C) Assertion (A) is incorrect, but Reason (R) is correct.

(D) Assertion (A) is correct, but Reason (R) incorrect.

2. भारतीय प्रतिभूति एवं विनिमय बोर्ड (सेबी) के दिशा-निर्देशों के अनुसार अंशों/शेयरों के आबंटन के लिए न्यूनतम अभिदान निम्न में से किस पूँजी के 90% से कम नहीं हो सकता ? *1*

(A) संचित पूँजी (B) प्राधिकृत पूँजी

(C) अभिदत्त पूँजी (D) निर्गमित पूँजी

3. ऐल्फा लिमिटेड ने ₹ 10 प्रत्येक के 50,000 समता अंशों/शेयरों को ₹ 110 प्रति अंश/शेयर पर जनता को अभिदान के लिए प्रस्तुत किए । समस्त राशि आवेदन पर देय थी । 48,000 अंशों/शेयरों के लिए आवेदन प्राप्त हुए तथा सभी आवेदकों को आबंटन कर दिया गया । आवेदन पर प्राप्त राशि होगी : *1*

(A) ₹ 52,80,000 (B) ₹ 55,00,000

(C) ₹ 50,00,000 (D) ₹ 48,00,000

4. लेक्सा लिमिटेड ने ₹ 10 प्रत्येक के 50,000 समता अंशों/शेयरों को ₹ 2 प्रति अंश/शेयर प्रीमियम पर निर्गमित किया । राशि का भुगतान निम्न प्रकार से देय था :

आवेदन एवं आबंटन पर – ₹ 7 प्रति अंश/शेयर (प्रीमियम सहित)

प्रथम एवं अंतिम याचना पर – शेष

निर्गम पूर्ण रूप से अभिदत्त हुआ । 1,000 समता अंशों/शेयरों पर प्रथम एवं अंतिम याचना को छोड़कर सभी राशि विधिवत् प्राप्त हो गई । इन अंशों/शेयरों का हरण (forfeit) कर लिया गया । इन अंशों/शेयरों के हरण (forfeit) पर अदत्त याचना खाते में लिखे जाएँगे : *1*

(A) ₹ 7,000 जमा में (B) ₹ 5,000 नाम में

(C) ₹ 5,000 जमा में (D) ₹ 7,000 नाम में

5. ऐसे ऋणपत्र जो ब्याज की कोई विशिष्ट दर वहन नहीं करते हैं, कहलाते हैं : *1*

(A) शून्य कूपन दर ऋणपत्र

(B) विशिष्ट कूपन दर ऋणपत्र

(C) अरक्षित ऋणपत्र

(D) रक्षित ऋणपत्र

2. Minimum subscription for allotment of shares as per Securities and Exchange Board of India (SEBI) guidelines cannot be less than 90% of which of the following capital ? *1*

(A) Reserve Capital (B) Nominal Capital

(C) Subscribed Capital (D) Issued Capital

3. Alfa Ltd. offered for public subscription 50,000 equity shares of ₹ 10 each at ₹ 110 per share. The entire amount was payable on application. Applications were received for 48,000 shares and allotment was made to all the applicants. The amount received on application will be : *1*

(A) ₹ 52,80,000 (B) ₹ 55,00,000

(C) ₹ 50,00,000 (D) ₹ 48,00,000

4. Lexa Ltd. issued 50,000 equity shares of ₹ 10 each at a premium of ₹ 2 per share. The amount was payable as follows :

On application and allotment – ₹ 7 per share (including premium)

On first and final call – Balance

The issue was fully subscribed. All the money was duly received except the first and final call on 1,000 equity shares. These shares were forfeited. On forfeiture of these shares Calls in Arrears Account will be : *1*

(A) credited by ₹ 7,000 (B) debited by ₹ 5,000

(C) credited by ₹ 5,000 (D) debited by ₹ 7,000

5. The debentures which do not carry a specific rate of interest are called : *1*

(A) Zero Coupon Rate Debentures

(B) Specific Coupon Rate Debentures

(C) Unsecured Debentures

(D) Secured Debentures

6. (क) केएलबी लिमिटेड ने ₹ 10 प्रत्येक के 3,000 अंशों/शेयरों को, जिन पर ₹ 8 प्रति अंश/शेयर माँगे गए थे, ₹ 2 प्रति अंश/शेयर की प्रथम याचना राशि का भुगतान न करने पर, हरण कर लिया । इन सभी अंशों/शेयरों को ₹ 7 प्रति अंश/शेयर, ₹ 8 प्रदत्त पर पुन: निर्गमित कर दिया गया । पूँजी संचय खाते में हस्तान्तरित की जाने वाली राशि होगी : *1*

(A) ₹ 18,000 (B) ₹ 24,000

(C) ₹ 15,000 (D) ₹ 3,000

अथवा

(ख) एनयूके लिमिटेड ने ₹ 10 प्रत्येक के 1000 अंशों/शेयरों को, जिन पर पूर्ण राशि माँग ली गई थी, ₹ 2 प्रति अंश/शेयर की अंतिम याचना राशि का भुगतान न करने पर, हरण कर लिया । इनमें से 800 अंशों/शेयरों को ₹ 11 प्रति अंश पूर्ण प्रदत्त पुन: निर्गमित कर दिया गया । पूँजी संचय खाते में जमा होने वाली राशि होगी : *1*

(A) ₹ 6,400 (B) ₹ 8,000

(C) ₹ 7,200 (D) ₹ 10,000

निम्नलिखित काल्पनिक स्थिति को पढ़िए तथा इसमें दी गई सूचना के आधार पर प्रश्न संख्या ***7*** *तथा* ***8*** *के उत्तर दीजिए :*

रिचा, शीना तथा ताप्ती एक फर्म में साझेदार थीं तथा 3 : 2 : 1 के अनुपात में लाभ-हानि का विभाजन करती थीं । साझेदारी संलेख में 10% वार्षिक दर से आहरण पर ब्याज प्रभारित करने का प्रावधान था । 31 मार्च, 2023 को समाप्त हुए वर्ष में रिचा, शीना तथा ताप्ती के आहरण की राशि क्रमश: ₹ 50,000, ₹ 40,000 तथा ₹ 30,000 थी । 31 मार्च, 2023 को समाप्त हुए वर्ष का शुद्ध लाभ ₹ 57,000 था ।

7. शीना के आहरण पर ब्याज होगा : *1*

(A) ₹ 5,000 (B) ₹ 4,000

(C) ₹ 3,000 (D) ₹ 2,000

8. ताप्ती का लाभ में भाग होगा : *1*

(A) ₹ 11,500 (B) ₹ 34,500

(C) ₹ 10,500 (D) ₹ 23,000

6. (a) KLB Ltd. forfeited 3,000 shares of ₹ 10 each, ₹ 8 per share called up for non-payment of first call of ₹ 2 per share. All these shares were reissued at ₹ 7 per share, ₹ 8 paid up. The amount transferred to Capital Reserve Account will be : *1*

(A) ₹ 18,000 (B) ₹ 24,000

(C) ₹ 15,000 (D) ₹ 3,000

OR

(b) NUK Ltd. forfeited 1,000 shares of ₹ 10 each, fully called up for non-payment of final call of ₹ 2 per share. 800 of these shares were reissued at ₹ 11 per share fully paid. The amount credited to Capital Reserve Account will be : *1*

(A) ₹ 6,400 (B) ₹ 8,000

(C) ₹ 7,200 (D) ₹ 10,000

Read the following hypothetical situation and answer questions No. ***7*** *and* ***8*** *on the basis of the given information :*

Richa, Sheena and Tapti were partners in a firm sharing profits and losses in the ratio of 3 : 2 : 1. The partnership deed provided for charging interest on drawings @ 10% p.a. The drawings of Richa, Sheena and Tapti during the year ended 31st March, 2023 amounted to ₹ 50,000, ₹ 40,000 and ₹ 30,000 respectively. The net profit for the year ended 31st March, 2023 was ₹ 57,000.

7. Sheena's interest on drawings will be : *1*

(A) ₹ 5,000 (B) ₹ 4,000

(C) ₹ 3,000 (D) ₹ 2,000

8. Tapti's share of profit will be : *1*

(A) ₹ 11,500 (B) ₹ 34,500

(C) ₹ 10,500 (D) ₹ 23,000

9. (क) निक्कू, माला तथा रितु एक फर्म में साझेदार थीं तथा 5 : 3 : 2 के अनुपात में लाभों का विभाजन करती थीं । 30 सितम्बर, 2023 को निक्कू की मृत्यु हो गई । मृतक साझेदार मृत्यु की तिथि तक अपने लाभ के भाग का अधिकारी है जिसकी गणना पिछले वर्ष के लाभ के आधार पर की जाएगी । पिछले वर्ष का लाभ ₹ 80,000 था । निक्कू का लाभ में भाग होगा : *1*

(A) ₹ 10,000 (B) ₹ 20,000

(C) ₹ 30,000 (D) ₹ 40,000

अथवा

(ख) निखिल, अरुण तथा मानसी एक फर्म में साझेदार थे तथा 4 : 3 : 3 के अनुपात में लाभ-हानि का विभाजन करते थे । 1 अप्रैल, 2023 से उन्होंने निर्णय लिया कि लाभ-हानि का विभाजन 5 : 3 : 2 के अनुपात में होगा । लाभ-विभाजन अनुपात में परिवर्तन के कारण मानसी का अधिलाभ या त्याग होगा : *1*

(A) अधिलाभ $\frac{1}{10}$ (B) त्याग $\frac{3}{10}$

(C) त्याग $\frac{1}{10}$ (D) अधिलाभ $\frac{3}{10}$

10. (क) लता, मेहू तथा नमिता एक फर्म में साझेदार थे तथा 3 : 2 : 1 के अनुपात में लाभ-हानि का विभाजन करते थे । 31 मार्च, 2023 को उन्होंने फर्म के विघटन का निर्णय लिया । लेनदारों ने अपनी राशि ₹ 90,000 के आंशिक निपटान में ₹ 80,000 के पुस्तक मूल्य के स्टॉक को 80% पर ले लिया । लेनदारों को शेष राशि का भुगतान चैक द्वारा किया गया । लेनदारों को चैक द्वारा भुगतान की गई राशि होगी : *1*

(A) ₹ 26,000

(B) ₹ 64,000

(C) ₹ 80,000

(D) ₹ 1,44,000

अथवा

9. (a) Nicku, Mala and Ritu were partners in a firm sharing profits in the ratio of 5 : 3 : 2. Nicku died on 30th September, 2023. The deceased partner was entitled to his share of profit up to the date of death which was to be calculated on the basis of previous year's profit. The previous year's profit was ₹ 80,000. Nicku's share of profit will be : *1*

(A) ₹ 10,000 (B) ₹ 20,000

(C) ₹ 30,000 (D) ₹ 40,000

OR

(b) Nikhil, Arun and Mansi were partners in a firm sharing profits and losses in the ratio of 4 : 3 : 3. With effect from 1st April, 2023, they decided to share profits and losses in the ratio of 5 : 3 : 2. Due to change in the profit sharing ratio, Mansi's gain or sacrifice will be : *1*

(A) Gain $\frac{1}{10}$ (B) Sacrifice $\frac{3}{10}$

(C) Sacrifice $\frac{1}{10}$ (D) Gain $\frac{3}{10}$

10. (a) Lata, Mehu and Namita were partners in a firm sharing profits and losses in the ratio of 3 : 2 : 1. They decided to dissolve the firm on 31st March, 2023. Creditors took over stock of book value of ₹ 80,000 at 80%, in part settlement of their amount of ₹ 90,000. The balance amount was paid to the creditors by cheque. The amount paid by cheque to the creditors will be : *1*

(A) ₹ 26,000

(B) ₹ 64,000

(C) ₹ 80,000

(D) ₹ 1,44,000

OR

(ख) सान्या, सार्थक तथा नित्या एक फर्म में साझेदार थे तथा 4 : 3 : 1 के अनुपात में लाभ-हानि का विभाजन करते थे । 31 मार्च, 2023 को उन्होंने फर्म के विघटन का निर्णय लिया । इस तिथि को फर्म में ₹ 3,00,000 की राशि के देनदार थे तथा ₹ 30,000 का संदिग्ध ऋणों के लिए प्रावधान था । विघटन पर ₹ 20,000 के देनदार डूब गए तथा शेष देनदारों से 90% की वसूली हुई । देनदारों से वसूल की गई राशि होगी : *1*

(A) ₹ 3,00,000

(B) ₹ 2,25,000

(C) ₹ 2,80,000

(D) ₹ 2,52,000

11. (क) हेमा तथा तारा एक फर्म में साझेदार थे तथा 2 : 3 के अनुपात में लाभ-हानि का विभाजन करते थे । उन्होंने ओजस को एक नए साझेदार के रूप में प्रवेश दिया । हेमा ने अपने भाग का $\frac{1}{3}$ तथा तारा ने अपने भाग का $\frac{1}{2}$ ओजस के लिए त्याग किया । हेमा, तारा तथा ओजस का नया लाभ-विभाजन अनुपात होगा : *1*

(A) 8 : 9 : 13 (B) 3 : 2 : 5

(C) 2 : 3 : 5 (D) 2 : 3 : 25

अथवा

(ख) आरोह, भुवन तथा चारु एक फर्म में साझेदार थे तथा 1 : 2 : 6 के अनुपात में लाभ-हानि का विभाजन करते थे । चारु की मृत्यु हो गई । आरोह तथा भुवन ने चारु के भाग को 2 : 1 के अनुपात में अधिग्रहित किया । चारु की मृत्यु के बाद आरोह तथा भुवन के बीच नया लाभ-विभाजन अनुपात होगा : *1*

(A) 2 : 1 (B) 1 : 2

(C) 5 : 4 (D) 4 : 5

12. (क) श्रीकांत तथा अजय एक फर्म में साझेदार थे तथा 5 : 3 के अनुपात में लाभ-हानि का विभाजन करते थे । 31 मार्च, 2023 को समाप्त हुए वर्ष में श्रीकांत ने प्रत्येक तिमाही के प्रारम्भ में ₹ 10,000 का आहरण किया । 31 मार्च, 2023 को समाप्त हुए वर्ष में 6% वार्षिक दर से श्रीकांत के आहरण पर ब्याज होगा : *1*

(A) ₹ 2,400 (B) ₹ 1,200

(C) ₹ 1,500 (D) ₹ 900

अथवा

(b) Sanya, Sarthak and Nitya were partners in a firm sharing profits and losses in the ratio of 4 : 3 : 1. They decided to dissolve the firm on 31st March, 2023. On this date, the firm had debtors amounting to ₹ 3,00,000 and provision for doubtful debts of ₹ 30,000. On dissolution, debtors for ₹ 20,000 proved bad and the remaining debtors realised 90%. Amount realised from the debtors will be : *1*

(A) ₹ 3,00,000

(B) ₹ 2,25,000

(C) ₹ 2,80,000

(D) ₹ 2,52,000

11. (a) Hema and Tara were partners in a firm sharing profits and losses in the ratio of 2 : 3. They admitted Ojas as a new partner. Hema surrendered $\frac{1}{3}^{rd}$ of her share and Tara surrendered $\frac{1}{2}$ of her share in favour of Ojas. The new profit sharing ratio of Hema, Tara and Ojas will be : *1*

(A) 8 : 9 : 13 (B) 3 : 2 : 5

(C) 2 : 3 : 5 (D) 2 : 3 : 25

OR

(b) Aaroh, Bhuvan and Charu were partners in a firm sharing profits and losses in the ratio of 1 : 2 : 6. Charu died. Aaroh and Bhuvan acquired Charu's share in the ratio of 2 : 1. The new profit sharing ratio between Aaroh and Bhuvan after Charu's death will be : *1*

(A) 2 : 1 (B) 1 : 2

(C) 5 : 4 (D) 4 : 5

12. (a) Shrikant and Ajay were partners in a firm sharing profits and losses in the ratio of 5 : 3. Shrikant withdrew ₹ 10,000 in the beginning of each quarter during the year ended 31st March, 2023. Interest on Shrikant's drawings @ 6% p.a for the year ended 31st March, 2023 will be : *1*

(A) ₹ 2,400 (B) ₹ 1,200

(C) ₹ 1,500 (D) ₹ 900

OR

(ख) आभा, मंजू एवं रिया एक फर्म में साझेदार थीं तथा 3 : 3 : 4 के अनुपात में लाभ-हानि का विभाजन करती थीं । 31 मार्च, 2023 को समाप्त हुए वर्ष के दौरान रिया ने प्रत्येक अर्ध वर्ष के प्रारंभ में ₹ 30,000 का आहरण किया । 31 मार्च, 2023 को समाप्त हुए वर्ष में 10% वार्षिक दर से रिया के आहरण पर ब्याज होगा : *1*

(A) ₹ 6,000 (B) ₹ 4,500

(C) ₹ 3,000 (D) ₹ 1,500

13. मनु, सोनू तथा राहुल एक फर्म में साझेदार थे तथा 4 : 3 : 2 के अनुपात में लाभ-हानि का विभाजन करते थे । 1 अप्रैल, 2023 से उन्होंने लाभ तथा हानियों को 3 : 2 : 1 के अनुपात में बाँटने का निर्णय लिया । उनका स्थिति विवरण ₹ 84,000 का कर्मचारी क्षतिपूर्ति संचय दर्शा रहा था । कर्मचारी क्षतिपूर्ति के लिए ₹ 75,000 के दावे का अनुमान लगाया गया । उपर्युक्त लेनदेन के प्रभाव को प्रदर्शित करने के लिए रोज़नामचा प्रविष्टि होगी : *1*

	तिथि	विवरण	डेबिट राशि (₹)	क्रेडिट राशि (₹)
(A)		कर्मचारी क्षतिपूर्ति संचय खाता नाम	84,000	
		कर्मचारी क्षतिपूर्ति दावे खाते से		75,000
		मनु के पूँजी खाते से		4,000
		सोनू के पूँजी खाते से		3,000
		राहुल के पूँजी खाते से		2,000
(B)		कर्मचारी क्षतिपूर्ति संचय खाता नाम	84,000	
		कर्मचारी क्षतिपूर्ति दावे खाते से		75,000
		मनु के पूँजी खाते से		4,500
		सोनू के पूँजी खाते से		3,000
		राहुल के पूँजी खाते से		1,500
(C)		मनु का पूँजी खाता नाम	500	
		राहुल के पूँजी खाते से		500
(D)		कर्मचारी क्षतिपूर्ति संचय खाता नाम	84,000	
		कर्मचारी क्षतिपूर्ति दावे खाते से		75,000
		मनु के पूँजी खाते से		3,000
		सोनू के पूँजी खाते से		3,000
		राहुल के पूँजी खाते से		3,000

(b) Abha, Manju and Rhea were partners in a firm sharing profits and losses in the ratio of 3 : 3 : 4. During the year ended 31st March, 2023, Rhea withdrew ₹ 30,000 at the beginning of each half year. Interest on Rhea's drawings @ 10% p.a. for the year ended 31st March, 2023 will be : *1*

(A) ₹ 6,000 (B) ₹ 4,500

(C) ₹ 3,000 (D) ₹ 1,500

13. Manu, Sonu and Rahul were partners in a firm sharing profits and losses in the ratio of 4 : 3 : 2. With effect from 1st April, 2023, they decided to share profits and losses in the future in the ratio of 3 : 2 : 1. Their Balance Sheet showed Workmen Compensation Reserve of ₹ 84,000. The claim on account of Workmen Compensation is estimated at ₹ 75,000. The journal entry to give effect to the above transaction will be : *1*

	Date	Particulars	Dr Amount (₹)	Cr Amount (₹)
(A)		Workmen Compensation Reserve A/c Dr	84,000	
		To Workmen Compensation Claim A/c		75,000
		To Manu's Capital A/c		4,000
		To Sonu's Capital A/c		3,000
		To Rahul's Capital A/c		2,000
(B)		Workmen Compensation Reserve A/c Dr	84,000	
		To Workmen Compensation Claim A/c		75,000
		To Manu's Capital A/c		4,500
		To Sonu's Capital A/c		3,000
		To Rahul's Capital A/c		1,500
(C)		Manu's Capital A/c Dr	500	
		To Rahul's Capital A/c		500
(D)		Workmen Compensation Reserve A/c Dr	84,000	
		To Workmen Compensation Claim A/c		75,000
		To Manu's Capital A/c		3,000
		To Sonu's Capital A/c		3,000
		To Rahul's Capital A/c		3,000

14. *अभिकथन (A) :* 'स्थायी पूँजी विधि' में साझेदारों के चालू खाते बनाए जाते हैं जो नाम शेष भी दर्शा सकते हैं और जमा शेष भी ।

कारण (R) : 'स्थायी पूँजी विधि' में सभी मदों जैसे लाभ या हानि का भाग, पूँजी पर ब्याज, आहरण, आहरण पर ब्याज आदि का लेखा साझेदारों के पूँजी खातों में किया जाता है ।

निम्नलिखित में से सही विकल्प का चयन कीजिए : *1*

(A) अभिकथन (A) तथा कारण (R) सही हैं, लेकिन कारण (R), अभिकथन (A) की सही व्याख्या ***नहीं*** है ।

(B) अभिकथन (A) तथा कारण (R) दोनों सही हैं तथा कारण (R), अभिकथन (A) की सही व्याख्या है ।

(C) अभिकथन (A) सही है, लेकिन कारण (R) सही नहीं है ।

(D) अभिकथन (A) तथा कारण (R) दोनों ग़लत हैं ।

15. सीमा तथा लक्ष एक फर्म में साझेदार थे तथा 2 : 1 के अनुपात में लाभ-हानि का विभाजन करते थे । उनकी पूँजी क्रमश: ₹ 2,00,000 तथा ₹ 1,80,000 थी । 1 अप्रैल, 2023 को उन्होंने भावी लाभों में $\frac{1}{5}$ भाग के लिए आदी को एक नए साझेदार के रूप में प्रवेश दिया । आदी अपनी पूँजी के भाग के रूप में ₹ 1,50,000 लाया । आदी के प्रवेश पर फर्म की ख्याति होगी : *1*

(A) ₹ 7,50,000

(B) ₹ 2,20,000

(C) ₹ 3,70,000

(D) ₹ 1,50,000

16. गीता तथा हरी एक फर्म में साझेदार थे तथा 3 : 2 के अनुपात में लाभ-हानि का विभाजन करते थे । कृष को फर्म के लाभों में $\frac{1}{5}$ भाग के लिए एक नए साझेदार के रूप में प्रवेश दिया गया जो उसने गीता तथा हरी से 2 : 3 के अनुपात में अधिग्रहित किया । कृष अपनी पूँजी के भाग के रूप में ₹ 1,00,000 तथा ख्याति प्रीमियम के रूप में ₹ 50,000 नगद लाया । गीता तथा हरी का त्याग अनुपात होगा : *1*

(A) 3 : 2 (B) 1 : 1

(C) 2 : 3 (D) 13 : 7

14. *Assertion (A) :* Partners' current accounts maintained under 'Fixed Capital Method' may show a debit or a credit balance.

Reason (R) : In the 'Fixed Capital Method', all items like share of profit or loss, interest on capital, drawings, interest on drawings etc. are recorded in the partners' capital accounts.

Choose the correct option from the following : *1*

(A) Assertion (A) and Reason (R) are correct, but Reason (R) is ***not*** the correct explanation of Assertion (A).

(B) Both Assertion (A) and Reason (R) are correct and Reason (R) is the correct explanation of Assertion (A).

(C) Assertion (A) is correct, but Reason (R) is not correct.

(D) Both Assertion (A) and Reason (R) are not correct.

15. Seema and Laksh were partners in a firm sharing profits and losses in the ratio of 2 : 1. Their capitals were ₹ 2,00,000 and ₹ 1,80,000 respectively. They admitted Aadi as a new partner on 1st April, 2023 for $\frac{1}{5}$th share in future profits. Aadi brought ₹ 1,50,000 as his share of capital. The goodwill of the firm on Aadi's admission will be : *1*

(A) ₹ 7,50,000

(B) ₹ 2,20,000

(C) ₹ 3,70,000

(D) ₹ 1,50,000

16. Geeta and Hari were partners in a firm sharing profits and losses in the ratio of 3 : 2. Krish was admitted as a new partner for $\frac{1}{5}$th share in profits of the firm which he acquired from Geeta and Hari in the ratio of 2 : 3. Krish brought ₹ 1,00,000 as his share of capital and ₹ 50,000 as premium for goodwill in cash. The sacrificing ratio of Geeta and Hari will be : *1*

(A) 3 : 2 (B) 1 : 1

(C) 2 : 3 (D) 13 : 7

17. संगीत, अंजू तथा शिवा एक फर्म में साझेदार थे तथा लाभ-हानि का विभाजन 3 : 4 : 5 के अनुपात में करते थे । 31 जुलाई, 2023 को संगीत की मृत्यु हो गई । मृत्यु की तिथि तक फर्म के लाभों में संगीत के भाग की गणना विक्रय के आधार पर की जाएगी । 2022 – 2023 वर्ष के दौरान विक्रय की राशि ₹ 40,00,000 थी तथा 1 अप्रैल, 2023 से 31 जुलाई, 2023 तक विक्रय ₹ 10,00,000 था । 31 मार्च, 2023 को समाप्त हुए वर्ष का लाभ ₹ 4,00,000 था ।

मृत्यु की तिथि तक लाभ में संगीत के भाग की गणना कीजिए तथा फर्म की पुस्तकों में इसके लिए आवश्यक रोज़नामचा प्रविष्टि कीजिए । अपने कार्य को स्पष्टता से दर्शाइए । *3*

18. सुमन और धवन की फर्म का पिछले पाँच वर्षों का औसत लाभ ₹ 6,00,000 था । इसी प्रकार के व्यवसाय में प्रतिफल की सामान्य दर 10% है । फर्म की ख्याति का मूल्यांकन अधिलाभ की पूँजीकरण विधि द्वारा ₹ 40,00,000 किया गया । फर्म द्वारा विनियोजित पूँजी की राशि की गणना कीजिए । *3*

19. (क) सुमी लिमिटेड ने पंडोरा लिमिटेड से ₹ 8,00,000 की परिसम्पत्तियों तथा ₹ 2,00,000 के विविध लेनदारों का अधिग्रहण ₹ 9,00,000 के क्रय मूल्य पर किया । भुगतान ₹ 4,60,000 का एक चैक निर्गमित करके तथा शेष के लिए ₹ 100 प्रत्येक के 9% ऋणपत्रों का निर्गमन 10% प्रीमियम पर करके किया गया ।

उपर्युक्त लेनदेनों के लिए सुमी लिमिटेड की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । *3*

अथवा

(ख) गुंडोला लिमिटेड ने एके लिमिटेड से ₹ 9,00,000 की परिसम्पत्तियों तथा ₹ 3,00,000 की देयताओं का अधिग्रहण ₹ 14,00,000 के सहमत क्रय मूल्य पर किया । भुगतान ₹ 5,00,000 के एक बैंक ड्राफ्ट द्वारा तथा शेष के लिए 10% की छूट पर 8% ऋणपत्रों के निर्गमन द्वारा किया गया ।

उपर्युक्त लेनदेन के लिए गुंडोला लिमिटेड की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । *3*

20. (क) मिशा तथा प्रिशा एक फर्म में साझेदार थीं तथा 3 : 2 के अनुपात में लाभ-हानि का विभाजन करती थीं । 1 अप्रैल, 2022 को उनके पूँजी खाते क्रमश: ₹ 50,000 तथा ₹ 30,000 के शेष दर्शा रहे थे । वर्ष के दौरान मिशा ने ₹ 12,900, जबकि प्रिशा ने ₹ 9,600 का आहरण किया । उन्हें 10% वार्षिक दर से पूँजी पर ब्याज अनुमत किया गया था । मिशा के आहरण पर ₹ 660 का ब्याज तथा प्रिशा के आहरण पर ₹ 540 का ब्याज प्रभारित किया गया । 1 अगस्त, 2022 को प्रिशा ने फर्म को ₹ 20,000 का ऋण दिया । 31 मार्च, 2023 को समाप्त हुए वर्ष का शुद्ध लाभ ₹ 22,600 था ।

31 मार्च, 2023 को समाप्त हुए वर्ष का लाभ-हानि विनियोग खाता तैयार कीजिए । *3*

अथवा

17. Sangeet, Anju and Shiva were partners in a firm sharing profits and losses in the ratio of 3 : 4 : 5. Sangeet died on 31st July, 2023. Sangeet's share in the profits of the firm till the date of death was to be calculated on the basis of sales. Sales during the year 2022 – 23 were ₹ 40,00,000 and sales from 1st April, 2023 to 31st July, 2023 were ₹ 10,00,000. The profit for the year ended 31st March, 2023 was ₹ 4,00,000.

Calculate Sangeet's share of profit up to the date of death and pass the necessary journal entry for the same in the books of the firm. Show your workings clearly. *3*

18. The average profit for last five years of a firm of Suman and Dhawan was ₹ 6,00,000. The normal rate of return in a similar business is 10%. Goodwill of the firm is valued at ₹ 40,00,000 calculated by capitalisation of super profit. Find out the amount of capital employed by the firm. *3*

19. (a) Sumi Ltd. acquired assets of ₹ 8,00,000 and took over sundry creditors of ₹ 2,00,000 from Pandora Ltd. for a purchase consideration of ₹ 9,00,000. The payment was made by issuing a cheque of ₹ 4,60,000 and remaining by issue of 9% Debentures of ₹ 100 each at a premium of 10%.

Pass necessary journal entries for the above transactions in the books of Sumi Ltd. *3*

OR

(b) Gundola Ltd. took over assets of ₹ 9,00,000 and liabilities of ₹ 3,00,000 from AK Ltd. for an agreed purchase consideration of ₹ 14,00,000. The payment was made through a bank draft of ₹ 5,00,000 and the remaining by issue of 8% Debentures at a discount of 10%.

Record necessary journal entries in the books of Gundola Ltd. for the above transactions. *3*

20. (a) Misha and Prisha were partners in a firm sharing profits and losses in the ratio of 3 : 2. On 1st April, 2022, their capital accounts showed balances of ₹ 50,000 and ₹ 30,000 respectively. During the year, Misha withdrew ₹ 12,900 while Prisha withdrew ₹ 9,600. They were allowed interest on capital @ 10% p.a. Interest on drawings of ₹ 660 was charged on Misha's drawings and ₹ 540 on Prisha's drawings. Prisha had advanced a loan of ₹ 20,000 to the firm on 1st August, 2022. The net profit for the year ended 31st March, 2023 amounted to ₹ 22,600.

Prepare Profit and Loss Appropriation Account for the year ended 31st March, 2023. *3*

OR

(ख) 31 मार्च, 2023 को आहरण व शुद्ध लाभ के सम्बन्ध में सभी आवश्यक समायोजन करने के पश्चात् राघव तथा दिया की पूँजी क्रमशः ₹ 4,00,000 तथा ₹ 3,00,000 थी । बाद में यह ज्ञात हुआ कि 10% वार्षिक दर से पूँजी पर ब्याज नहीं दिया गया । 31 मार्च, 2023 को समाप्त हुए वर्ष का शुद्ध लाभ ₹ 1,00,000 था ।

31 मार्च, 2023 वर्ष के दौरान, राघव के आहरण प्रत्येक माह के आरम्भ में ₹ 2,000, जबकि दिया के आहरण प्रत्येक तिमाही के आरम्भ में ₹ 3,000 थे । आवश्यक समायोजन प्रविष्टि कीजिए । *3*

21. श्री गंगा लिमिटेड ₹ 10 प्रत्येक के समता अंशों/शेयरों में विभक्त ₹ 7,00,000 की अधिकृत पूँजी के साथ पंजीकृत थी । इसने जनता को अभिदान के लिए 50,000 समता अंश/शेयर प्रस्तुत किए । राशि का भुगतान निम्न प्रकार से देय था :

आवेदन पर : ₹ 4 प्रति अंश/शेयर
आबंटन पर : ₹ 4 प्रति अंश/शेयर
प्रथम एवं अंतिम याचना पर : शेष

निर्गम पूर्ण रूप से अभिदत्त हुआ । 4,000 समता अंशों/शेयरों पर प्रथम एवं अंतिम याचना राशि के अतिरिक्त सभी राशियाँ विधिवत् प्राप्त हो गईं ।

कम्पनी अधिनियम, 2013 की अनुसूची III, भाग I के अनुसार कम्पनी के स्थिति विवरण में अंश/शेयर पूँजी को दर्शाइए । इसी के लिए 'खातों के नोट्स' भी तैयार कीजिए । *4*

22. फ्रैंक, जॉर्ज तथा हेमन्त एक फर्म में साझेदार थे तथा 5 : 3 : 2 के अनुपात में लाभों का विभाजन करते थे । 1 अप्रैल, 2023 से उन्होंने लाभ-विभाजन अनुपात को 2 : 5 : 3 में परिवर्तित करने का निर्णय लिया । 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार था :

31 मार्च, 2023 को फ्रैंक, जॉर्ज तथा हेमन्त का स्थिति विवरण

देयताएँ		राशि (₹)	परिसम्पत्तियाँ	राशि (₹)
पूँजी :			भूमि	5,00,000
फ्रैंक	4,00,000		भवन	3,00,000
जॉर्ज	3,00,000		मशीनरी	2,00,000
हेमन्त	2,00,000	9,00,000	स्टॉक	1,50,000
लेनदार		5,00,000	देनदार	2,50,000
कर्मचारी भविष्य निधि		1,00,000	रोकड़	3,00,000
सामान्य संचय		2,00,000		
		17,00,000		17,00,000

(b) On 31st March, 2023, the capitals of Raghav and Diya stood at ₹ 4,00,000 and ₹ 3,00,000 respectively, after the necessary adjustment in respect of drawings and net profit. Subsequently, it was discovered that interest on capital @ 10% p.a had been omitted. The Net Profit for the year ended 31st March, 2023 amounted to ₹ 1,00,000.

During the year ended 31st March, 2023, Raghav's drawings were ₹ 2,000 drawn at the beginning of each month, while Diya's drawings were ₹ 3,000 drawn at the beginning of each quarter. Pass the necessary adjustment entry. *3*

21. Shri Ganga Ltd. was registered with an authorised capital of ₹ 7,00,000 divided into equity shares of ₹ 10 each. It offered to the public for subscription 50,000 equity shares. The amount was payable as follows :

On application	:	₹ 4 per share
On allotment	:	₹ 4 per share
On first and final call	:	Balance

The issue was fully subscribed. All the amounts were duly received except the first and final call money on 4,000 equity shares.
Show the Share Capital in the Balance Sheet of the company as per Schedule III, Part I of the Companies Act, 2013. Also prepare 'Notes to Accounts' for the same. *4*

22. Frank, George and Hemant were partners in a firm sharing profits in the ratio of 5 : 3 : 2. They decided to change their profit sharing ratio to 2 : 5 : 3 with effect from 1st April, 2023. Their Balance Sheet as at 31st March, 2023 was as follows :

Balance Sheet of Frank, George and Hemant as at 31st March, 2023

Liabilities		Amount (₹)	Assets	Amount (₹)
Capitals :			Land	5,00,000
Frank	4,00,000		Building	3,00,000
George	3,00,000		Machinery	2,00,000
Hemant	2,00,000	9,00,000	Stock	1,50,000
Creditors		5,00,000	Debtors	2,50,000
Employees' Provident Fund		1,00,000	Cash	3,00,000
General Reserve		2,00,000		
		17,00,000		17,00,000

यह निर्णय लिया गया कि :

(i) भूमि के मूल्य में वृद्धि हुई और इसे ₹ 6,50,000 तक लाया जाए ।

(ii) फर्म की ख्याति का मूल्यांकन ₹ 2,00,000 किया गया । ख्याति को फर्म की पुस्तकों में नहीं दर्शाया जाएगा ।

फर्म की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । *4*

23. डेविड, ईडन तथा फ्लोरा एक फर्म में साझेदार थे तथा लाभ-हानि का विभाजन 2 : 2 : 1 के अनुपात में करते थे । 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार था :

31 मार्च, 2023 को डेविड, ईडन तथा फ्लोरा का स्थिति विवरण

देयताएँ		राशि ₹	परिसम्पत्तियाँ	राशि ₹
पूँजी :			स्थायी परिसम्पत्तियाँ	10,00,000
डेविड	6,00,000		निवेश	5,00,000
ईडन	6,00,000		स्टॉक	3,00,000
फ्लोरा	6,00,000	18,00,000	प्राप्य विपत्र	2,00,000
सामान्य संचय		3,00,000	बैंक में रोकड़	2,00,000
देय विपत्र		1,00,000		
		22,00,000		22,00,000

उपर्युक्त तिथि को निम्नलिखित शर्तों पर फर्म का विघटन हो गया :

(i) स्थायी परिसम्पत्तियों की वसूली पुस्तक मूल्य से 15% कम पर हुई ।

(ii) व्यापारिक प्राप्य पुस्तक मूल्य पर वसूल हुए ।

(iii) निवेशों को फ्लोरा ने ₹ 6,00,000 में ले लिया ।

(iv) डेविड ने 50% स्टॉक को ₹ 1,80,000 में ले लिया । शेष स्टॉक ईडन ने ₹ 95,000 में ले लिया ।

(v) वसूली व्यय ₹ 25,000 थे जिनका भुगतान फ्लोरा द्वारा किया गया ।

वसूली खाता तैयार कीजिए । *6*

It was decided that :

(i) The value of land having appreciated be brought up to ₹ 6,50,000.

(ii) Goodwill of the firm was valued at ₹ 2,00,000. Goodwill was not to appear in the books of the firm.

Pass the necessary journal entries in the books of the firm. *4*

23. David, Eden and Flora were partners in a firm sharing profits and losses in the ratio of 2 : 2 : 1. On 31st March, 2023, their Balance Sheet was as follows :

Balance Sheet of David, Eden and Flora as at 31st March, 2023

Liabilities		Amount (₹)	Assets	Amount (₹)
Capital :			Fixed Assets	10,00,000
David	6,00,000		Investments	5,00,000
Eden	6,00,000		Stock	3,00,000
Flora	6,00,000	18,00,000	Bills Receivable	2,00,000
General Reserve		3,00,000	Cash at Bank	2,00,000
Bills Payable		1,00,000		
		22,00,000		22,00,000

On the above date, the firm was dissolved on the following terms :

(i) Fixed Assets were realised at 15% less than the book value.

(ii) Trade Receivables were realised at book value.

(iii) Investments were taken over by Flora at ₹ 6,00,000.

(iv) David took over 50% of the stock at ₹ 1,80,000. The remaining stock was taken over by Eden at ₹ 95,000.

(v) Expenses of realisation amounted to ₹ 25,000 and were paid by Flora.

Prepare Realisation Account. *6*

24. 1 अप्रैल, 2022 को सेन्टाफिट लिमिटेड ने ₹ 500 प्रत्येक के 2,000, 7% ऋणपत्रों का निर्गमन 10% प्रीमियम पर किया, जिनका शोधन पाँच वर्ष पश्चात् 10% प्रीमियम पर किया जाएगा । निर्गमन से पूर्व कम्पनी के 'प्रतिभूति प्रीमियम खाते' में ₹ 1,75,000 का शेष था ।

(क) ऋणपत्रों के निर्गमन तथा 'ऋणपत्रों के निर्गमन पर हानि' को प्रथम वर्ष में ही प्रतिभूति प्रीमियम खाते का उपयोग करते हुए अपलिखित करने के लिए रोज़नामचा प्रविष्टियाँ कीजिए ।

(ख) 31 मार्च, 2023 को समाप्त हुए वर्ष के लिए 'ऋणपत्रों के निर्गमन पर हानि खाता' तैयार कीजिए । *6*

25. (क) अंशों/शेयरों के हरण (forfeit) तथा पुनर्निर्गमन के लिए निम्नलिखित स्थितियों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए : *6*

(i) नीऑन लिमिटेड ने ₹ 10 प्रत्येक के, 2,000 अंशों/शेयरों को, जिन्हें ₹ 2 प्रति अंश/शेयर प्रीमियम पर निर्गमित किया गया था, ₹ 5 प्रति अंश/शेयर (प्रीमियम सहित) आबंटन राशि का भुगतान न करने पर, हरण (forfeit) कर लिया । ₹ 2 प्रति अंश/शेयर की प्रथम एवं अंतिम याचना अभी तक माँगी नहीं गई थी । इनमें से ₹ 1,500 अंशों/शेयरों को ₹ 7 प्रति अंश/शेयर, ₹ 8 प्रदत्त पर पुन: निर्गमित कर दिया गया ।

(ii) ममता लिमिटेड ने ₹ 10 प्रत्येक के 3,000 अंशों/शेयरों का, जिन पर ₹ 3 प्रति अंश/शेयर की प्रथम याचना राशि प्राप्त नहीं हुई थी, हरण (forfeit) कर लिया । ₹ 1 प्रति अंश/शेयर की द्वितीय तथा अंतिम याचना अभी माँगी नहीं गई थी । इनमें से 2,000 अंशों/शेयरों को ₹ 9 प्रति अंश/शेयर, ₹ 9 प्रदत्त पुन: निर्गमित कर दिया गया ।

अथवा

(ख) साई लिमिटेड ने ₹ 10 प्रत्येक के 60,000 अंशों/शेयरों को निर्गमित करने के लिए आवेदन आमंत्रित किए । राशि निम्न प्रकार से देय थी :

आवेदन पर	– ₹ 5 प्रति अंश/शेयर
आबंटन पर	– ₹ 1 प्रति अंश/शेयर
प्रथम एवं अंतिम याचना पर	– शेष

58,000 अंशों/शेयरों के लिए आवेदन प्राप्त हुए । रजत ने, जो 300 अंशों/शेयरों का धारक था, आबंटन राशि का भुगतान नहीं किया तथा ऊषा ने, जो 500 अंशों/शेयरों की धारक थी, अपनी समस्त अंश/शेयर राशि का भुगतान आबंटन राशि के साथ कर दिया । रजत के अंशों/शेयरों का आबंटन के तुरंत बाद हरण (forfeit) कर लिया गया । प्रथम एवं अंतिम याचना उसके बाद माँगी गई और विधिवत् प्राप्त हो गई ।

उपर्युक्त लेनदेनों के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए ।

जहाँ आवश्यक हो, 'अदत्त याचना खाता' एवं 'अग्रिम याचना खाता' खोलिए । *6*

24. On 1st April, 2022, Centafit Ltd. issued 2,000, 7% Debentures of ₹ 500 each at a premium of 10%, redeemable at a premium of 10% after five years. The company had a balance of ₹ 1,75,000 in 'Securities Premium Account' before the issue.

(a) Pass journal entries for issue of debentures and for writing off 'Loss on Issue of Debentures' utilising Securities Premium Account at the end of the first year itself.

(b) Prepare 'Loss on Issue of Debentures Account' for the year ended 31st March, 2023. *6*

25. (a) Pass necessary journal entries for forfeiture and reissue of shares in the following cases : *6*

(i) Neon Ltd. forfeited 2,000 shares of ₹ 10 each issued at a premium of ₹ 2 per share for non-payment of allotment money of ₹ 5 per share (including premium). The first and final call of ₹ 2 per share was not yet made. Out of these, 1,500 shares were reissued at ₹ 7 per share, ₹ 8 paid up.

(ii) Mamta Ltd. forfeited 3,000 shares of ₹ 10 each on which the first call of ₹ 3 per share was not received. The second and final call of ₹ 1 per share was not yet called. Out of these, 2,000 shares were reissued at ₹ 9 per share, ₹ 9 paid up.

OR

(b) Sai Ltd. invited applications for issuing 60,000 shares of ₹ 10 each. The amount was payable as follows :

On application	– ₹ 5 per share
On allotment	– ₹ 1 per share
On first and final call	– Balance

Applications were received for 58,000 shares. Rajat, the holder of 300 shares, did not pay allotment money and Usha, the holder of 500 shares, paid her entire share money along with allotment money. Rajat's shares were forfeited immediately after allotment. First and final call was made afterwards and duly received.

Pass necessary journal entries for the above transactions.

Open 'Calls-in-arrears' and 'Calls-in-advance' Account, wherever required. *6*

26. (क) साराह तथा वर्षा एक फर्म में साझेदार थीं तथा 3 : 2 के अनुपात में लाभ-हानि का विभाजन करती थीं । 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार था :

31 मार्च, 2023 को साराह तथा वर्षा का स्थिति विवरण

देयताएँ		राशि (₹)	परिसम्पत्तियाँ		राशि (₹)
पूँजी :			संयंत्र एवं मशीनरी		2,00,000
साराह	60,000		स्टॉक		30,000
वर्षा	50,000	1,10,000	देनदार	50,000	
कर्मचारी क्षतिपूर्ति कोष		20,000	घटा – संदिग्ध ऋणों के लिए प्रावधान	5,000	45,000
भविष्य निधि		1,20,000	रोकड़		25,000
लेनदार		50,000			
		3,00,000			3,00,000

1 अप्रैल, 2023 को उन्होंने लाभों में $\frac{1}{4}$ भाग के लिए ताशा को एक नए साझेदार के रूप में निम्नलिखित शर्तों पर फर्म में प्रवेश देने का निर्णय लिया :

(i) ताशा ₹ 40,000 अपनी पूँजी के रूप में तथा ₹ 20,000 ख्याति प्रीमियम के रूप में लाएगी ।

(ii) संयंत्र एवं मशीनरी का ₹ 1,90,000 पर मूल्यांकन किया गया ।

(iii) ₹ 20,000 की एक मद जो लेनदारों में सम्मिलित है, जिस पर किसी दावे की संभावना नहीं है, उसे अपलिखित कर दिया जाए ।

(iv) नई फर्म में साझेदारों की पूँजी ताशा की पूँजी के आधार पर नए लाभ विभाजन अनुपात में होगी तथा जैसी भी स्थिति हो रोकड़ लाकर अथवा उसका भुगतान करके ।

पुनर्मूल्यांकन खाता तथा साझेदारों के पूँजी खाते तैयार कीजिए । *6*

अथवा

26. (a) Sarah and Varsha were partners in a firm sharing profits and losses in the ratio of 3 : 2. Their Balance Sheet as at 31st March, 2023 was as follows :

Balance Sheet of Sarah and Varsha as at 31st March, 2023

Liabilities		Amount (₹)	Assets		Amount (₹)
Capital :			Plant and Machinery		2,00,000
Sarah	60,000		Stock		30,000
Varsha	50,000	1,10,000	Debtors	50,000	
Workmen's Compensation Fund		20,000	Less : Provision for doubtful debts	5,000	45,000
Provident Fund		1,20,000	Cash		25,000
Creditors		50,000			
		3,00,000			3,00,000

On 1st April, 2023, they decided to admit Tasha as a new partner for $\frac{1}{4}$th share in the profits of the firm on the following terms :

(i) Tasha brought ₹ 40,000 as her capital and ₹ 20,000 as her share of premium for goodwill.

(ii) Plant and Machinery was valued at ₹1,90,000.

(iii) An item of ₹ 20,000, included in creditors, is not likely to be claimed and should be written off.

(iv) Capitals of the partners in the new firm are to be in the new profit sharing ratio on the basis of Tasha's capital, by bringing or paying off cash, as the case may be.

Prepare Revaluation Account and Partners' Capital Accounts. *6*

OR

(ख) इन्दर, जॉनी तथा कपिल एक फर्म में साझेदार थे तथा लाभ-हानि का विभाजन 9 : 3 : 4 के अनुपात में करते थे । 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार था :

31 मार्च, 2023 को इन्दर, जॉनी तथा कपिल का स्थिति विवरण

देयताएँ		राशि (₹)	परिसम्पत्तियाँ	राशि (₹)
पूँजी :			स्थायी परिसम्पत्तियाँ	1,20,000
इन्दर	90,000		स्टॉक	60,000
जॉनी	75,000		देनदार	1,00,000
कपिल	60,000	2,25,000	रोकड़	35,000
सामान्य संचय		80,000		
लेनदार		10,000		
		3,15,000		3,15,000

31 मार्च, 2023 को कपिल निम्नलिखित शर्तों पर फर्म से सेवानिवृत्त हो गया :

(i) ₹ 5,000 के डूबत ऋणों को अपलिखित किया जाएगा ।

(ii) स्थायी परिसम्पत्तियों का पुनर्मूल्यांकन ₹ 96,000 किया गया ।

(iii) स्टॉक का मूल्यांकन ₹ 29,000 कम किया गया ।

(iv) लेनदारों का भुगतान कर दिया गया ।

(v) फर्म की ख्याति का मूल्यांकन ₹ 80,000 किया गया तथा ख्याति में कपिल के भाग का समायोजन इन्दर तथा जॉनी के खातों में किया गया ।

(vi) इन्दर और जॉनी का नया लाभ विभाजन अनुपात 3 : 2 था ।

कपिल की सेवानिवृत्ति पर फर्म की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । *6*

(b) Inder, Jonny and Kapil were partners in a firm sharing profits and losses in the ratio of 9 : 3 : 4. Their Balance Sheet as at 31st March, 2023 was as follows :

Balance Sheet of Inder, Jonny and Kapil as at 31st March, 2023

Liabilities		Amount (₹)	Assets	Amount (₹)
Capital :			Fixed Assets	1,20,000
Inder	90,000		Stock	60,000
Jonny	75,000		Debtors	1,00,000
Kapil	60,000	2,25,000	Cash	35,000
General Reserve		80,000		
Creditors		10,000		
		3,15,000		3,15,000

Kapil retired from the firm on 31st March, 2023 on the following terms :

(i) Bad Debts amounting to ₹ 5,000 were to be written off.

(ii) Fixed Assets were revalued at ₹ 96,000.

(iii) Stock was undervalued by ₹ 29,000.

(iv) Creditors were paid off.

(v) Goodwill of the firm was valued at ₹ 80,000 and Kapil's share of goodwill was to be adjusted in the accounts of Inder and Jonny.

(vi) New profit sharing ratio between Inder and Jonny was 3 : 2.

Pass the necessary journal entries in the books of the firm on Kapil's retirement. *6*

भाग ख

विकल्प – I

(वित्तीय विवरणों का विश्लेषण)

27. (क) निम्नलिखित में से 'वित्तीय विवरणों के विश्लेषण' का कौन-सा साधन/तकनीक वित्तीय स्थिति तथा प्रचालन परिणामों की प्रवृत्ति एवं दिशा की ओर संकेत करती है ? *1*

(A) तुलनात्मक विवरण

(B) सामान्य आकार विवरण

(C) रोकड़ प्रवाह विवरण

(D) अनुपात विश्लेषण

अथवा

(ख) _____ निष्पादित किए जाने वाले व्यवसाय की गतिविधियों की गति की ओर संकेत करते हैं । *1*

(A) द्रवता अनुपात

(B) आवर्त अनुपात

(C) ऋण-शोधन क्षमता अनुपात

(D) लाभप्रदता अनुपात

28. (क) निम्नलिखित में से कौन-से लेन-देन का परिणाम प्रचालन गतिविधियों से रोकड़ प्रवाह होगा ? *1*

(A) निवेशों की बिक्री से ₹ 60,000 की रोकड़ प्राप्ति

(B) माल की बिक्री से ₹ 94,000 की रोकड़ प्राप्ति

(C) ₹ 31,000 के लाभांश की प्राप्ति

(D) ₹ 3,00,000 की स्थायी परिसम्पत्तियों के क्रय के लिए रोकड़ का भुगतान

अथवा

(ख) 'एक वित्तीय कम्पनी द्वारा लाभांश का भुगतान' को निम्नलिखित में से किसमें वर्गीकृत किया जाता है : *1*

(A) प्रचालन गतिविधियाँ

(B) निवेश गतिविधियाँ

(C) वित्तीय गतिविधियाँ

(D) रोकड़ एवं रोकड़ तुल्य

PART B
OPTION – I
(Analysis of Financial Statements)

27. (a) Which of the following tools of 'Analysis of Financial Statements' indicate the trend and direction of financial position and operating results ? *1*

(A) Comparative statements

(B) Common size statements

(C) Cash flow analysis

(D) Ratio analysis

OR

(b) _____ indicate the speed at which activities of the business are being performed. *1*

(A) Liquidity ratios

(B) Turnover ratios

(C) Solvency ratios

(D) Profitability ratios

28. (a) Which of the following transactions will result in cash flows from operating activities ? *1*

(A) Cash receipts from sale of investments ₹ 60,000

(B) Cash receipts from sale of goods ₹ 94,000

(C) Dividend received ₹ 31,000

(D) Payment of cash for purchase of fixed assets ₹ 3,00,000

OR

(b) 'Dividend paid by a finance company' is classified under which of the following : *1*

(A) Operating Activities

(B) Investing Activities

(C) Financing Activities

(D) Cash and Cash Equivalents

29. एक कम्पनी का ऋण-समता अनुपात 3 : 2 है । निम्नलिखित में से कौन-से लेन-देन का परिणाम इस अनुपात में वृद्धि करेगा ? *1*

(A) उधार माल का क्रय

(B) ऋणपत्रों का निर्गमन

(C) समता अंशों/शेयरों का निर्गमन

(D) देनदारों से रोकड़ प्राप्ति

30. *कथन I :* 'प्रतिभूति प्रीमियम खाते से पूर्ण प्रदत्त बोनस अंशों/शेयरों के निर्गमन' का परिणाम रोकड़ अन्तर्वाह होगा ।

कथन II : 'बैंक से रोकड़ निकालने' का परिणाम रोकड़ अन्तर्वाह होगा ।

उपर्युक्त दो कथनों के संदर्भ में सही विकल्प का चयन कीजिए : *1*

(A) कथन I तथा कथन II दोनों सही हैं ।

(B) कथन I तथा कथन II दोनों ग़लत हैं ।

(C) कथन I सही है तथा कथन II ग़लत है ।

(D) कथन I ग़लत है तथा कथन II सही है ।

31. कम्पनी अधिनियम, 2013 की अनुसूची III, भाग I के अनुसार निम्नलिखित मदों को कम्पनी के स्थिति विवरण में मुख्य शीर्षकों तथा उप-शीर्षकों (यदि कोई है) में वर्गीकृत कीजिए : *3*

(क) पूँजीगत कार्य प्रगति पर

(ख) भंडार और अतिरिक्त पुर्जे

(ग) सार्वजनिक जमा

32. निम्नलिखित सूचना से 'स्वामित्व अनुपात' की गणना कीजिए : *3*

विवरण	(₹)
लेनदार	3,50,000
देय विपत्र	1,50,000
10% ऋणपत्र	5,00,000
अंश/शेयर पूँजी	12,00,000
संचय एवं आधिक्य	3,00,000

29. The Debt-Equity Ratio of a company is 3 : 2. Which of the following transactions will result in increase in this ratio ? *1*

(A) Purchase of goods on credit

(B) Issue of Debentures

(C) Issue of Equity Shares

(D) Cash received from Debtors

30. *Statement I :* 'Issue of fully paid bonus shares out of Securities Premium Account' will result in inflow of cash.

Statement II : 'Cash withdrawn from bank' will result in inflow of cash.

In the context of the above two statements, choose the correct option : *1*

(A) Both statement I and statement II are correct

(B) Both statement I and statement II are incorrect

(C) Statement I is correct and statement II is incorrect

(D) Statement I is incorrect and statement II is correct

31. Classify the following items under major heads and sub-heads (if any) in the Balance Sheet of the company as per Schedule III, Part I of the Companies Act, 2013 : *3*

(a) Capital Work-in-Progress

(b) Stores and Spares

(c) Public Deposits

32. From the following information, calculate 'Proprietary Ratio' : *3*

Particulars	(₹)
Creditors	3,50,000
Bills Payable	1,50,000
10% Debentures	5,00,000
Share Capital	12,00,000
Reserves and Surplus	3,00,000

33. (क) 31 मार्च, 2023 को हीरा लिमिटेड के निम्नलिखित स्थिति विवरण से तुलनात्मक स्थिति विवरण तैयार कीजिए : *4*

31 मार्च, 2023 को हीरा लिमिटेड का स्थिति विवरण

विवरण	नोट सं.	31.3.2023 (₹)	31.3.2022 (₹)
I – समता एवं देयताएँ :			
1. अंशधारक/शेयरधारक निधि			
(क) अंश/शेयर पूँजी		15,00,000	12,00,000
2. ग़ैर-चालू देयताएँ			
(क) दीर्घकालीन ऋण		10,00,000	5,00,000
3. चालू देयताएँ			
(क) व्यापारिक देय		1,00,000	3,00,000
कुल		26,00,000	20,00,000
II – परिसम्पत्तियाँ :			
1. ग़ैर-चालू परिसम्पत्तियाँ			
(क) स्थायी परिसम्पत्तियाँ/सम्पत्ति, संयंत्र एवं उपकरण तथा अमूर्त परिसम्पत्तियाँ		20,00,000	15,00,000
2. चालू परिसम्पत्तियाँ			
(क) रहतिया (स्टॉक)		1,50,000	1,00,000
(ख) व्यापारिक प्राप्य		4,50,000	4,00,000
कुल		26,00,000	20,00,000

अथवा

(ख) निम्नलिखित सूचना से वर्ष समाप्ति 31 मार्च, 2022 तथा 31 मार्च, 2023 के लिए एनके लिमिटेड का सामान्य आकार लाभ एवं हानि विवरण तैयार कीजिए : *4*

विवरण	31.3.2023	31.3.2022
प्रचालन से आगम (₹)	25,00,000	20,00,000
उपभोग की गई सामग्री की लागत (₹)	8,00,000	6,00,000
कर्मचारी हितलाभ व्यय (₹)	4,00,000	4,00,000
आय कर दर %	20	30

33. (a) From the following Balance Sheet of Hira Ltd. as at 31st March, 2023, prepare Comparative Balance Sheet : *4*

Balance Sheet of Hira Ltd. as at 31st March, 2023

Particulars	Note no.	31.3.2023 (₹)	31.3.2022 (₹)
I – Equity and Liabilities :			
1. Shareholders' Funds			
(a) Share Capital		15,00,000	12,00,000
2. Non-Current Liabilities			
(a) Long-term Borrowings		10,00,000	5,00,000
3. Current Liabilities			
(a) Trade Payables		1,00,000	3,00,000
Total		26,00,000	20,00,000
II – Assets :			
1. Non-Current Assets			
(a) Fixed Assets/Property, Plant and Equipment and Intangible Assets		20,00,000	15,00,000
2. Current Assets			
(a) Inventories		1,50,000	1,00,000
(b) Trade Receivables		4,50,000	4,00,000
Total		26,00,000	20,00,000

OR

(b) From the following information of NK Ltd., prepare a Common Size Statement of Profit and Loss for the years ended 31st March, 2022 and 31st March, 2023 : *4*

Particulars		31.3.2023	31.3.2022
Revenue from Operations	(₹)	25,00,000	20,00,000
Cost of Materials Consumed	(₹)	8,00,000	6,00,000
Employee Benefit Expenses	(₹)	4,00,000	4,00,000
Income Tax Rate	%	20	30

34. निम्नलिखित सूचना से 'निवेश गतिविधियों से रोकड़ प्रवाह' की गणना कीजिए : *6*

विवरण	31 मार्च, 2023 (₹)	31 मार्च, 2022 (₹)
प्लांट एवं मशीनरी	4,10,000	3,00,000
ख्याति	1,80,000	80,000

अतिरिक्त सूचना :

(क) एक मशीन जिसकी लागत ₹ 85,000 थी (जिस पर ₹ 15,000 का मूल्यह्रास प्रदान किया गया है) ₹ 62,000 में बेच दी गई । वर्ष के दौरान ₹ 48,000 का मूल्यह्रास लगाया गया ।

(ख) निम्नलिखित सूचना से 'वित्तीय गतिविधियों से रोकड़ प्रवाह' की गणना कीजिए :

विवरण	31 मार्च, 2023 (₹)	31 मार्च, 2022 (₹)
समता अंश/शेयर पूँजी	15,00,000	10,00,000
बैंक अधिविकर्ष	90,000	1,20,000
बैंक से ऋण	7,00,000	6,00,000

अतिरिक्त सूचना :

(i) बैंक ऋण पर ₹ 60,000 के ब्याज का भुगतान किया गया ।

(ii) ₹ 1,10,000 के लाभांश का भुगतान किया गया ।

भाग ख
विकल्प – II
(अभिकलित्र लेखांकन)

27. जब एक पंक्ति में एक समय में एक सेल पर जाते हैं, तो क्लस्टर के पहले से अंतिम भरे हुए सेल में जाते समय नेविगेशन कैसे संचालित किया जाता है ? *1*

(A) होम + दाहिना तीर (→)

(B) सी टी आर एल + दाहिना तीर (→) क्रमिक

(C) ई एन डी + दाहिना तीर (→)

(D) सी टी आर एल + ई एन डी

28. (क) कौन-सी तिथि तथा समय कार्य आज की तिथि तथा समय के साथ मूल्य को वापस करता है ? *1*

(A) Today( ) (B) Day( )

(C) Now( ) (D) Day time( )

अथवा

34. Calculate 'Cash Flows from Investing Activities' from the following information : *6*

Particulars	31st March, 2023 (₹)	31st March, 2022 (₹)
Plant and Machinery	4,10,000	3,00,000
Goodwill	1,80,000	80,000

Additional Information :

(a) A machine costing ₹ 85,000 (depreciation provided thereon ₹ 15,000) was sold for ₹ 62,000. Depreciation charged during the year amounted to ₹ 48,000.

(b) Calculate 'Cash Flows From Financing Activities' from the following information :

Particulars	31st March, 2023 (₹)	31st March, 2022 (₹)
Equity Share Capital	15,00,000	10,00,000
Bank Overdraft	90,000	1,20,000
Loan from bank	7,00,000	6,00,000

Additional Information :

(i) Interest paid on bank loan amounted to ₹ 60,000.

(ii) Dividend paid ₹ 1,10,000.

PART B
OPTION – II
(Computerised Accounting)

27. How is navigation conducted from the first to the last filled cells of clusters when moving one cell at a time in a row ? *1*

(A) Home + Right arrow (→)

(B) CTRL + Right arrow (→) successively

(C) END + Right arrow (→)

(D) CTRL + END

28. (a) Which Date and Time function returns value of today's date with time ? *1*

(A) Today( ) (B) Day( )

(C) Now( ) (D) Day time( )

OR

(ख) एक अंकगणितीय व्यंजक अथवा कार्य का परिणाम क्या कहलाता है ? *1*

(A) आधार मूल्य (B) ऊर्ध्वाधर सदिश (वेक्टर)

(C) व्युत्पन्न मूल्य (D) क्षैतिज सदिश (वेक्टर)

29. ऐसे सॉफ्टवेयर की पहचान कीजिए जो बड़े तथा मध्यम संगठनों के लिए उपयुक्त है तथा जिसे अन्य सूचना प्रणालियों के साथ जोड़ा जा सकता है । *1*

(A) विशिष्ट (B) जातीय

(C) टेलर्ड (D) (B) तथा (C) दोनों

30. (क) एक ग्राफ में विभिन्न अक्षों से घिरे क्षेत्र को कहते हैं : *1*

(A) लेजेंड

(B) डेटा पॉइंट

(C) अक्ष शीर्षक

(D) प्लॉट क्षेत्र

अथवा

(ख) एक्सल रिबन के सूत्र टेब पर निम्नलिखित में से कौन-सा निहित ***नहीं*** होता है ? *1*

(A) कार्य पुस्तकालय (फंक्शन लाइब्रेरी)

(B) परिभाषित नाम

(C) गणना

(D) पृष्ठ अभिन्यास

31. कंप्यूटरीकृत लेखांकन प्रणाली की विशेषताओं के रूप में 'पारदर्शिता तथा नियन्त्रण' और 'शुद्धता तथा गति' को समझाइए । *3*

32. एक्सल के 'पी एम टी' कार्य के मानदण्डों का उल्लेख कीजिए । इस कार्य का क्या उपयोग है ? *3*

33. (क) अभिकलित्र लेखांकन प्रणाली की सुरक्षा विशेषताओं के रूप में 'पासवर्ड सुरक्षा' तथा 'डेटा अंकेक्षण' को समझाइए । *4*

अथवा

(ख) आँकड़ा प्रारूपण क्या है ? एक दिए गए आँकड़े के प्रारूपण के लिए कौन-से औज़ारों (तरीकों) का उपयोग किया जाता है ? *4*

(b) What is the outcome of an arithmetic expression or function called ? *1*

(A) Basic Value (B) Vertical Vector

(C) Derived Value (D) Horizontal Vector

29. Identify the type of software which is suited for large and medium organisations and can be linked to other information systems. *1*

(A) Specific (B) Generic

(C) Tailored (D) Both (B) and (C)

30. (a) In a graph, the area bounded by different axes is known as : *1*

(A) Legend

(B) Data point

(C) Axis title

(D) Plot area

OR

(b) Which of the following is ***not*** contained on formula tab on Excel ribbon ? *1*

(A) Function library

(B) Defined names

(C) Calculations

(D) Page layout

31. Explain 'Transparency and Control' and 'Accuracy and Speed' as features of Computerised Accounting System. *3*

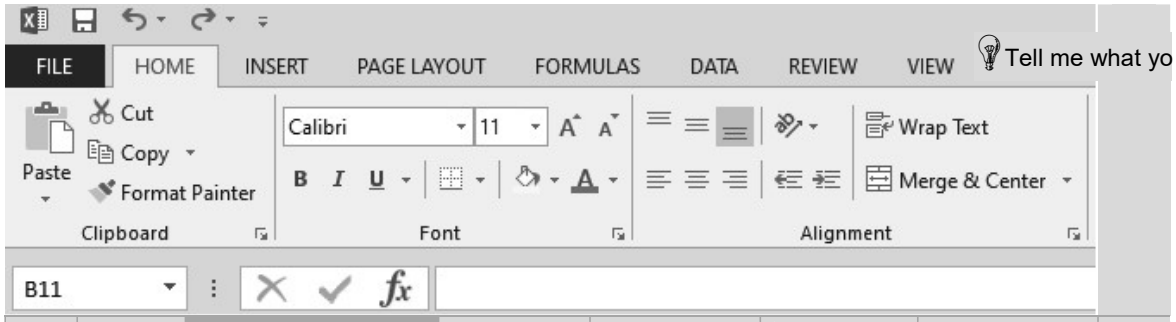
32. State the parameters of Excel's PMT function. What is the use of this function ? *3*

33. (a) Explain 'Password Security' and 'Data Audit' as security features of Computerised Accounting System. *4*

OR

(b) What is Data formatting ? What tools are used to format a given data ? *4*

34.



	A	B	C	D	E	F
1	क्रम सं.	उपभोग्य	वित्तीय वर्ष 21 – 22 में मूल्य	वित्तीय वर्ष 23 – 24 में मूल्य		
2	1	खरबूजा	45	122		
3	2	तरबूज	9	21		
4	3	स्क्वॉश (कुम्हड़ा)	22	35		
5	4	लौकी	47	88		
6	5	दही	49	66		
7	6	तेजपत्ता (ब्रिस्केट)	33	43		
8	7	कुक्कुट उत्पाद	88	96		
9						

दिए गए 'वी लुकअप' वाक्य-विन्यास के लिए वर्कशीट का उपयोग करते हुए त्रुटि तथा इसके कारण का पता लगाइए : *6*

(i) = वी लुकअप (बी1, बी4 : डी6, 2, 0)

(ii) = एस क्यू आर टी (वी लुकअप (सी2, सी2 : डी8, 2, 0) – 100)

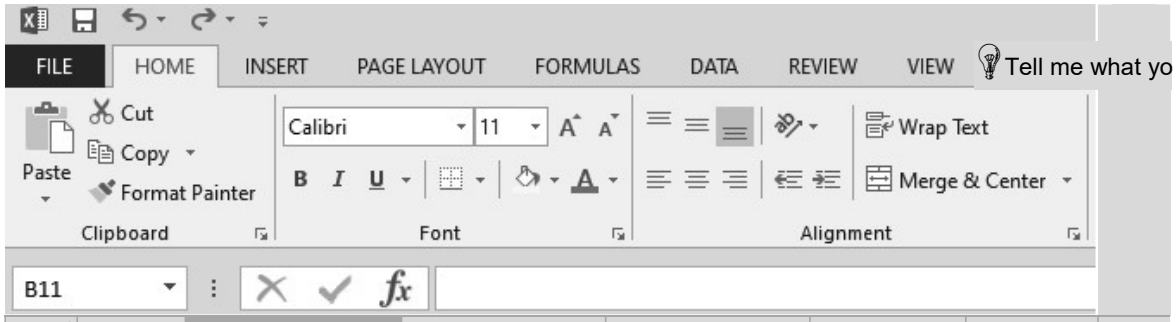
(iii) = वी लुकअप (बी5, बी6 : डी8, 1, 0)

(iv) = वी लुकअप (बी3, बी2 : डी8, 5, 0)

(v) = वी लुकअप (बी5, बी3 : डी8, 0, 0)

(vi) = वी लुकअप (बी2, बी2 : डी7, 2, 0)/0

34.



	A	B	C	D	E	F
1	S. No.	Consumables	Price in FY 21 – 22	Price in FY 23 – 24		
2	1	Muskmelon	45	122		
3	2	Watermelon	9	21		
4	3	Squash	22	35		
5	4	Gourd	47	88		
6	5	Curd	49	66		
7	6	Brisket	33	43		
8	7	Poultry	88	96		
9						

Using the worksheet find out the error and its reason for the given 'VLOOKUP' syntax : *6*

(i) = VLOOKUP (B1, B4 : D6, 2, 0)

(ii) = SQRT (VLOOKUP (C2, C2 : D8, 2, 0) – 100)

(iii) = VLOOKUP (B5, B6 : D8, 1, 0)

(iv) = VLOOKUP (B3, B2 : D8, 5, 0)

(v) = VLOOKUP (B5, B3 : D8, 0, 0)

(vi) = VLOOKUP (B2, B2 : D7, 2, 0)/0

MARKING SCHEME
STRICTLY CONFIDENTIAL
(FOR INTERNAL AND RESTRICTED USE ONLY)
SENIOR SCHOOL CERTIFICATE EXAMINATION, 2024
SUBJECT NAME: ACCOUNTANCY (Subject Code 055)
QUESTION PAPER CODE 67/3/3

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 totaled up and written in the left-hand margin and encircled. This may be followed strictly

8 If a question does not have any parts, marks must be awarded in the left-hand margin and encircled. This may also be followed strictly

9 If a student has attempted an extra question, answer of the question deserving more marks should be retained and the other answer scored out with a note **"Extra Question"**.

10 No marks to be deducted for the cumulative effect of an error. It should be penalized only once.

11 A full scale of marks **80** has to be used. Please do not hesitate to award full marks if the answer deserves it.

12 Every examiner has to necessarily do evaluation work for full working hours i.e., 8 hours every day and evaluate 20 answer books per day in main subjects and 25 answer books per day in other subjects (Details are given in Spot Guidelines)

13 Ensure that you do not make the following common types of errors committed by the Examiner in the past:-

- Leaving answer or part thereof unassessed in an answer book.
- Giving more marks for an answer than assigned to it.
- Wrong totaling of marks awarded on an answer.
- Wrong transfer of marks from the inside pages of the answer book to the title page.
- Wrong question wise totaling on the title page.
- Wrong totaling of marks of the two columns on the title page.
- Wrong grand total.
- Marks in words and figures not tallying/not same.
- Wrong transfer of marks from the answer book to online award list.
- Answers marked as correct, but marks not awarded. (Ensure that the right tick mark is correctly and clearly indicated. It should merely be a line. Same is with the X for incorrect answer.)
- Half or a part of answer marked correct and the rest as wrong, but no marks awarded.

14 While evaluating the answer books if the answer is found to be totally incorrect, it should be marked as cross (X) and awarded zero (0) marks

15 Any un assessed portion, non-carrying over of marks to the title page, or totaling error detected by the candidate shall damage the prestige of all the personnel engaged in the evaluation work as also of the Board. Hence, in order to uphold the prestige of all concerned, it is again reiterated that the instructions be followed meticulously and judiciously.

16 The Examiners should acquaint themselves with the guidelines given in the "**Guidelines for spot Evaluation**" before starting the actual evaluation.

17 Every Examiner shall also ensure that all the answers are evaluated, marks carried over to the title page, correctly totaled and written in figures and words.

18 The candidates are entitled to obtain photocopy of the Answer Book on request on payment of the prescribed processing fee. All Examiners/Additional Head Examiners/Head Examiners are once again reminded that they must ensure that evaluation is carried out strictly as per value points for each answer as given in the Marking Scheme.

	PART A **(ACCOUNTING FOR PARTNERSHIP FIRMS AND COMPANIES)**	
1	**Q. Assertion (A): When the shares are forfeited …….** **Ans**. (A) -- Both Assertion (A) and Reason (R) are correct and Reason (R) is the correct explanation of Assertion (A).	**1 mark**
2	**Q. Minimum Subscription for allotment ……** **Ans.** (D) -- Issued Capital.	**1 mark**
3	**Q. Alfa Ltd. offered for public subscription ……** **Ans.** (A) -- ₹ 52,80,000.	**1 mark**
4	**Q. Lexa Ltd. issued 50,000 equity shares ……** **Ans.** (C) -- credited by ₹ 5,000.	**1 mark**
5	**Q. The debentures which do not carry ……** **Ans.** (A) -- Zero Coupon Rate Debentures.	**1 mark**
6	**(a) Q. KLB Ltd. forfeited ……** **Ans.** (C) -- ₹ 15,000. ***OR*** **(b) Q. NUK Ltd. forfeited ……** **Ans.** (A) -- ₹ 6,400.	**1 mark** ***OR*** **1 mark**
	Read the following hypothetical situation …….	
7	**Q. Sheena's interest on drawings ……** **Ans.** (D) -- ₹ 2,000.	**1 mark**
8	**Q. Tapti's share of profit ……** **Ans.** (C) -- ₹ 10,500.	**1 mark**
9	**(a) Q. Nicku, Mala and Ritu were partners ……** **Ans.** (B) -- ₹ 20,000.	**1 mark**

	OR **(b) Q. Nikhil, Arun and Mansi were partners ……** **Ans.** (C) -- Sacrifice 1/10	***OR*** **1 mark**
10	**(a) Q. Lata, Mehu and Namita ……** **Ans**. (A) -- ₹ 26,000 ***OR*** **(b) Q. Sanya, Sarthak and Nitya …….** **Ans**. (D) -- ₹ 2,52,000	**1 mark** ***OR*** **1 mark**
11	**(a) Q. Hema and Tara were partners ……** **Ans.** (A) -- 8 : 9 : 13 ***OR*** **(b) Q. Aaroh, Bhuvan and Charu were partners ……** **Ans.** (C) -- 5 : 4	**1 mark** ***OR*** **1 mark**
12	**(a) Q. Shrikant and Ajay ……** **Ans**. (C) -- ₹ 1,500 ***OR*** **(b) Q. Abha, Manju and Rhea …….** **Ans**. (B) -- ₹ 4,500	**1 mark** ***OR*** **1 mark**
13	**Q. Manu, Sonu and Rahul were partners ……** **Ans.** (A) **JOURNAL**	**1 mark**

Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)
	Workmen Compensation Reserve A/c Dr.		84,000	
	To Workmen Compensation Claim A/c			75,000
	To Manu's Capital A/c			4,000
	To Sonu's Capital A/c			3,000
	To Rahul's Capital A/c			2,000

.

14 **Q. Assertion (A): Partners current accounts …….** — **1 mark**

Ans. (C) -- Assertion (A) is correct, but Reason (R) is not correct.

15 **Q. Seema and Laksh ……..** — **1 mark**

Ans. (B) -- ₹ 2,20,000

16 **Q. Geeta and Hari were partners ……** — **1 mark**

Ans. (C) -- 2 : 3

17 **Q. Sangeet, Anju and Shiva were partners ……**

Ans.

Sangeet's share of profit =

$$\frac{\text{Last Year Profit}}{\text{Last Year Sales}} \times \text{Sales in Current Year up to Death} \times \text{Sangeet's profit share}$$

$$\frac{4,00,000}{40,00,000} \times 10,00,000 \times \frac{3}{12}$$

₹ 25,000 — ***(1½)***

JOURNAL

Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)
2023 Sept 30	Profit and Loss Suspense A/c Dr. To Sangeet's Capital A/c (share of profit credited to Sangeet's capital)		25,000	25,000

(1½)

Note: If an examinee has calculated Clara's share of profit upto the date of death in any other way, full credit is to be given.

= 3 marks

18 **Q. The average profit for the last five years ……..**

Ans.

- Goodwill of the firm = Super Profit x $\frac{100}{\text{Normal rate of return}}$

  40,00,000 = Super Profit x $\frac{100}{10}$

  Super profit = ₹ 4,00,000 — ***(1)***

- Super Profit = Average Profit – Normal Profit
  4,00,000 = 6,00,000 – Normal Profit
  Normal Profit = ₹ 2,00,000 *(1)*

- Normal Profit = $\frac{\text{Normal Rate of Return}}{100}$ x Capital Employed
  2,00,000 = $\frac{10}{100}$ x Capital Employed
  Capital Employed = ₹ 20,00,000 *(1)*

= 3 marks

19 (a) Q. Sumi Ltd. acquired assets ……..

Ans. **Books of Sumi Ltd.**

JOURNAL

Date	Particulars		L.F.	Dr. Amount (₹)	Cr. Amount (₹)
	(i) Sundry Assets A/c	Dr.		8,00,000	
	Goodwill A/c	Dr.		3,00,000	
	To Sundry Creditors A/c				2,00,000
	To Pandora Ltd.				9,00,000
	(Business of Pandora Ltd. taken over at ₹ 9,00,000.)				
	(ii) Pandora Ltd	Dr.		9,00,000	
	To Bank A/c				4,60,000
	To 9% Debentures A/c				4,00,000
	To Securities Premium A/c				40,000
	(Paid Pandora Ltd ₹ 4,60,000 by cheque and issued 4,000, 9% Debentures of ₹ 100 each at a premium of 10%.)				
	Alternative				
	(ii) a. Pandora Ltd	Dr.		4,60,000	
	To Bank A/c				4,60,000
	(Paid Pandora Ltd ₹ 4,60,000 by Cheque.)				
	(ii) b. Pandora Ltd	Dr.		4,40,000	
	To 9% Debentures A/c				4,00,000
	To Securities Premium A/c				40,000
	(4,000, 9% Debentures of ₹ 100 each issued at a premium of 10%.)				

(1)

(2)

= 3 marks

OR

(b) Q. Gundola Ltd. took over assets ……..

Ans. **Books of Gundola Ltd.**

JOURNAL

Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)	
	(i) Sundry Assets A/c Dr.		9,00,000		
	Goodwill A/c Dr.		8,00,000		
	To Sundry Liabilities A/c			3,00,000	
	To AK Ltd.			14,00,000	*(1)*
	(Business of AK Ltd. taken over at ₹ 14,00,000.)				
	(ii) AK Ltd. Dr.		14,00,000		
	Discount on Issue of Debentures A/c Dr.		1,00,000		
	To Bank A/c			5,00,000	
	To 8% Debentures A/c			10,00,000	*(2)*
	(Paid AK Ltd. ₹ 5,00,000 through a bank draft and issued 10,000 8% Debentures of ₹ 100 each at a discount of 10%.)				
	Alternative				
	(ii) a. AK Ltd. Dr.		5,00,000		
	To Bank A/c			5,00,000	
	(Paid AK Ltd. ₹ 5,00,000 by cheque.)				
	(ii) b. AK Ltd. Dr.		9,00,000		
	Discount on Issue of Debentures A/c Dr.		1,00,000		
	To 8% Debentures A/c			10,00,000	
	(10,000, 8% Debentures of ₹ 100 each issued at a discount of 10%.)				**= 3 marks**

20 **(a) Q. Misha and Prisha were partners…….**

Ans.

Profit and Loss Appropriation Account

Dr. **for the year ended 31st March 2023** **Cr.**

Particulars		Amount (₹)	Particulars		Amount (₹)
To Interest on Capital	*(1)*		By P&L A/c		22,600
Misha's Capital	5,000		(Net Profit)	*(1/2)*	
Prisha's Capital	3,000	8,000			
To Profit transferred to	*(1)*		By Interest on Drawings	*(1/2)*	
Misha's Capital	9,480		Misha's Capital	660	
Prisha's Capital	6,320		Prisha's Capital	540	1,200
		15,800			
		23,800			**23,800**

Note - Interest on Loan is not considered as NET PROFIT is given.

3 marks

OR

(b) Q. On 31st March 2023, the capitals ……
Ans.

JOURNAL				
Date	**Particulars**	**L.F.**	**Dr. Amount (₹)**	**Cr. Amount (₹)**
	Diya's Capital A/c Dr. To Raghav's Capital A/c (Omission of interest on capital rectified.)		5,600	5,600

(1½)

Working Notes -

Opening Capital = Closing Capital + Drawings – Profit

For Raghav, Opening Capital = 4,00,000 + 24,000 – 50,000
= ₹ 3,74,000

For Diya, Opening Capital = 3,00,000 + 12,000 – 50,000
= ₹ 2,62,000

Adjustment Table

	Raghav		**Diya**	
	Dr (₹)	**Cr (₹)**	**Dr (₹)**	**Cr (₹)**
Interest on Capital		37,400		26,200
Loss	31,800		31,800	
Net Effect		**5,600**	**5,600**	

(1½)

Note –If an examinee has passed the correct journal entry without showing the working notes, full credit is to be given.

= 3 marks

.

21 **Q. Shri Ganga Ltd. was registered with an ……..**
Ans.

Shri Ganga Ltd.
BALANCE SHEET as at …….. (Extract)

Particulars	**Note No.**	**Amount (₹)**
I EQUITY AND LIABILITIES		
1. Shareholders' Funds		
a. Share Capital	1	4,92,000

(1)

Notes to Accounts:

Particulars	**Amount (₹)**
1. Share Capital	
Authorized Capital	
70,000 Equity Shares of ₹ 10 each	7,00,000
Issued Capital	
50,000 Equity Shares of ₹ 10 each	5,00,000

(1/2)

(1/2)

	Subscribed Capital			
	Subscribed and Fully Paid Up			
	46,000 Equity Shares of ₹ 10 each		4,60,000	*(1)*
	Subscribed but Not Fully Paid Up			
	4,000 Equity Shares of ₹ 10 each	40,000		*(1/2)*
	Less Calls in Arrears (4,000 x 2)	(8,000)		*(1/2)*
			32,000	**= 4 marks**
			4,92,000	

.

22 **Q. Frank, George and Hemant were partners ……**

Ans.

Books of Frank, George and Hemant
JOURNAL

Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)
2023 April 1	General Reserve A/c Dr.		2,00,000	
	To Frank's Capital A/c			1,00,000
	To George's Capital A/c			60,000
	To Hemant's Capital A/c			40,000
	(General reserve transferred to old partners' capital accounts in old ratio.)			
"	Land A/c Dr.		1,50,000	
	To Revaluation A/c			1,50,000
	(Value of land increased by ₹ 1,50,000.)			
"	Revaluation A/c Dr.		1,50,000	
	To Frank's Capital A/c			75,000
	To George's Capital A/c			45,000
	To Hemant's Capital A/c			30,000
	(Gain on revaluation transferred to old partners' capital accounts in old ratio.)			
"	George's Capital A/c Dr.		40,000	
	Hemant's Capital A/c Dr.		20,000	
	To Frank's Capital A/c			60,000
	(Goodwill adjusted due to change in profit sharing ratio.)			

. **1 x 4 = 4 marks**

23 **Q. David, Eden and Flora were partners ……..**

Ans.

Dr. **Realisation Account** **Cr.**

Particulars	Amount (₹)	Particulars	Amount (₹)
To Sundry Assets t/f: *(1/2)*		By Sundry Liabilities t/f: *(1/2)*	
Fixed Assets 10,00,000		Bills Payable 1,00,000	1,00,000
Investments 5,00,000			
Stock 3,00,000		By Flora's Capital A/c (Inv) *(1/2)*	6,00,000
Bills Receivable 2,00 000	20,00,000	By David's Capital A/c (stock) *(1/2)*	1,80,000
		By Eden's Capital A/c (stock) *(1/2)*	95,000
To Flora Capital A/c (exp) *(1/2)*	25,000		
		By Bank A/c *(1)*	
To Bank A/c: *(1)*		Fixed Assets 8,50,000	
Bills Payable 1,00,000	1,00,000	Trade Receivable 2,00,000	10,50,000
		By Loss transferred to Partners' Capital A/c *(1)*	
		David 40,000	
		Eden 40,000	
		Flora 20,000	1,00,000
	21,25,000		**21,25,000**

. **6 marks**

24 **Q. On 1st April, 2022, Centafit Ltd. ……**

Ans. **Books of Centafit Ltd.**

JOURNAL

Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)	
2022 Apr 1	**a)** Bank A/c Dr.		11,00,000		
	To Debenture Application & Allotment A/c			11,00,000	*(1)*
	(Application amount received on 2,000, 7% Debentures.)				
"	Debenture Application & Allotment A/c Dr.		11,00,000		
	Loss on Issue of Debentures A/c Dr.		1,00,000		
	To 7% Debentures A/c			10,00,000	
	To Securities Premium A/c			1,00,000	
	To Premium on Redemption of Debentures A/c			1,00,000	
	(Application amount transferred to debentures a/c, securities premium a/c and provision for premium on redemption of debentures made.)				*(2)*
2023 Mar31	Securities Premium A/c Dr.		1,00,000		
	To Loss on Issue of Debentures A/c			1,00,000	
	(Loss on issue of debentures written off.)				*(1)*

Dr. **Loss on Issue of Debentures A/c** **Cr.**

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2022 April 1	To Premium on Redemption of Debentures A/c		1,00,000	2023 March 31	By Securities Premium A/c		1,00,000
			1,00,000				**1,00,000**

(2)

= 6 marks

.

25 **(a) Q. Pass necessary journal entries …….**

Ans. (i)

Books of Neon Ltd.
JOURNAL

Date	Particulars		L.F.	Dr. Amount (₹)	Cr. Amount (₹)
	Share Capital A/c	Dr.		16,000	
	Securities Premium A/c	Dr.		4,000	
	To Share Forfeiture A/c				10,000
	To Calls in Arrears A/c ***or*** Share Allotment A/c				10,000
	(Forfeiture of 2,000 shares for non-payment of allotment of ₹ 5 per share.)				
	Bank A/c	Dr.		10,500	
	Share Forfeiture A/c	Dr.		1,500	
	To Share Capital A/c				12,000
	(Reissue of 1,500 shares at ₹ 7 per share, ₹ 8 per share paid up.)				
	Share Forfeiture A/c	Dr.		6,000	
	To Capital Reserve A/c				6,000
	(Gain on 1,500 reissued shares transferred to capital reserve.)				

1x3 = 3 marks

(ii) **Books of Mamta Ltd.**
JOURNAL

Date	Particulars		L.F.	Dr. Amount (₹)	Cr. Amount (₹)
	Share Capital A/c	Dr.		27,000	
	To Share Forfeiture A/c				18,000
	To Calls in Arrears A/c ***or*** Share First Call A/c				9,000
	(Forfeiture of 3,000 shares for non-payment of first call of ₹ 3 per share.)				

		Bank A/c Dr. To Share Capital A/c (Reissue of 2,000 shares at ₹ 9 per share, ₹ 9 per share paid up.)		18,000	18,000	
		Share Forfeiture A/c Dr. To Capital Reserve A/c (Gain on 2,000 reissued shares transferred to capital reserve.)		12,000	12,000	**1x3 = 3 marks**
		OR				

(b) Q. Sai Ltd. invited applications …….
Ans

Books of Sai Ltd.
JOURNAL

Date	**Particulars**	**L.F.**	**Dr. Amount (₹)**	**Cr. Amount (₹)**	
	Bank A/c Dr. To Share Application A/c (Application amount received on 58,000 shares.)		2,90,000	2,90,000	*(1/2)*
	Share Application A/c Dr. To Share Capital A/c (Application amount transferred to share capital.)		2,90,000	2,90,000	*(1/2)*
	Share Allotment A/c Dr. To Share Capital A/c (Allotment amount due on 58,000 shares.)		58,000	58,000	*(1/2)*
	Bank A/c Dr. Calls in Arrears A/c Dr. To Share Allotment A/c To Calls in Advance A/c (Allotment amount received, calls in arrears debited and calls in advance received.)		59,700 300	 58,000 2,000	*(1½)*
	Share Capital A/c Dr. To Share Forfeiture A/c To Calls in Arrears A/c (300 shares forfeited due to non-payment of allotment money.)		1,800	 1,500 300	*(1)*

	Share First and Final Call A/c Dr. To Share Capital A/c (Final call amount due on 57,700 shares.)		2,30,800	2,30,800	*(1)*	
	Bank A/c Dr. Calls in Advance A/c Dr. To Share First and Final Call A/c (Final call received and calls in advance adjusted.)		2,28,800 2,000	2,30,800	*(1)*	
	Note – Full credit to be given if an examinee has made a separate entry for receiving Calls in Advance.				**= 6 marks**	

26 **(a) Q. Sarah and Varsha were partners ……..**

Ans.

Dr. **Revaluation Account** **Cr.**

Particulars	**Amount (₹)**	**Particulars**	**Amount (₹)**
To Plant & Machinery *(1/2)*	10,000	By Creditors *(1/2)*	20,000
To Profit t/f to Capital Accounts			
Sarah 6,000			
Varsha 4,000 *(1/2)*	10,000		
	20,000		**20,000**

(1½)

Dr. **Partners' Capital Accounts** **Cr.**

Particulars	**Sarah (₹)**	**Varsha (₹)**	**Tasha (₹)**	**Particulars**	**Sarah (₹)**	**Varsha (₹)**	**Tasha (₹)**
To Cash A/c *(1)*	18,000	22,000	-	By balance b/d *(1/2)*	60,000	50,000	-
				By Workmen Compensation Fund A/c *(1/2)*	12,000	8,000	-
				By Cash A/c *(1/2)*	-	-	40,000
				By Premium for Goodwill A/c *(1/2)*	12,000	8,000	-
To balance c/d *(1)*	72,000	48,000	40,000	By Revaluation A/c *(1/2)*	6,000	4,000	-
	90,000	**70,000**	**40,000**		**90,000**	**70,000**	**40,000**

(4½)

= 6 marks

OR

OR

(b) Q. Inder, Jonny and Kapil were partners ……..

Ans:

Books of Inder, Jonny and Kapil
JOURNAL

Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)	
2023 March 31	General Reserve A/c Dr. To Inder's Capital A/c To Jonny's Capital A/c To Kapil's Capital A/c (General reserve distributed among old partners in old ratio.)		80,000	 45,000 15,000 20,000	*(1)*
"	Bad Debts A/c Dr. To Debtors A/c (Bad debts written off.)		5,000	 5,000	*(1/2)*
"	Revaluation A/c Dr. To Bad Debts A/c (Bad debts transferred to Revaluation account.)		5,000	 5,000	*(1/2)*
"	Stock A/c Dr. To Revaluation A/c (Value of stock increased by ₹ 12,000.)		29,000	 29,000	*(1/2)*
"	Revaluation A/c Dr. To Fixed Asset A/c (Fixed assets reduced by ₹ 24,000.)		24,000	 24,000	*(1/2)*
"	Creditors A/c Dr. To Cash A/c (Creditors paid off.)		10,000	 10,000	*(1)*
"	Inder's Capital A/c Dr. Jonny's Capital A/c Dr. To Kapil's Capital A/c (Goodwill adjusted on retirement.)		3,000 17,000	 20,000	*(1)*
"	Kapil's Capital A/c Dr. To Kapil's Loan A/c (Kapil's final balance in capital transferred to his loan account.)		1,00,000	 1,00,000	*(1)*

= 6 marks

PART B
OPTION - I
(ANALYSIS OF FINANCIAL STATEMENTS)

27 **(a) Q. Which of the following tools ……** — **1 mark**

Ans. (A) -- Comparative Statements.

OR — ***OR***

(b) Q. _____ indicates the speed at which ……. — **1 mark**

Ans. (B) -- Turnover Ratios.

28 **(a) Q. Which of the following transactions will result ……** — **1 mark**

Ans. (B) – Cash receipts from sale of goods ₹ 94,000.

OR — ***OR***

(b) Q. Dividend paid by a finance company ……. — **1 mark**

Ans. (C) -- Financing Activities.

29 **Q. The Debt-Equity Ratio of a company ……..** — **1 mark**

Ans.(B) -- Issue of Debentures.

30 **Q. Statement I: Issue of fully paid bonus shares ……..** — **1 mark**

Ans.(B) -- Both Statement I and Statement II are incorrect.

31 **Q. Classify the following items under major heads and sub heads. ……..**

Ans.

S.N.	Item	Major Head	Sub Head
a	Capital Work in Progress	Non-Current Asset	Fixed Assets / Property, Plant and Equipment and Intangible Assets – Capital Work in Progress
b	Stores and Spares	Current Assets	Inventories
c	Public Deposits	Non-Current Liabilities	Long Term Borrowings

. — ***1/2 x 6 = 3 marks***

32 **Q. From the following information, calculate ……..**

Ans.

Proprietary Ratio = Shareholders Funds / Total Assets — ***(1/2)***

Shareholders Funds = Share Capital + Reserves and Surplus
= 12,00,000 + 3,00,000
= ₹ 15,00,000 — ***(1)***

Total Assets = Shareholders Funds + Non-Current Liabilities + Current Liabilities
= 15,00,000 + 5,00,000 + 3,50,000 + 1,50,000
= ₹ 25,00,000 *(1)*

Proprietary Ratio = $\frac{15,00,000}{25,00,000}$
= 3 : 5 *(1/2)*
= 0.6 : 1

Alternative

Proprietary Ratio = $\frac{\text{Shareholders Funds}}{\text{Net Assets (Capital Employed)}}$ *(1/2)*

Shareholders Funds = Share Capital + Reserves and Surplus
= 12,00,000 + 3,00,000
= ₹ 15,00,000 *(1)*

Net Assets (Capital Employed) = Shareholders Funds + Non-Current Liabilities
= 15,00,000 + 5,00,000
= ₹ 20,00,000 *(1)*

Proprietary Ratio = $\frac{15,00,000}{20,00,000}$ *(1/2)*
= 3 : 4
= 0.75 : 1

= 3 marks

33 **(a) From the following Balance Sheet of Hira Ltd….**

Ans.

Comparative Balance Sheet as at 31st March,2023

Particulars	31.3.2022 ₹	31.3.2023 ₹	Absolute Change ₹	% Change
I. EQUITY AND LIABILITIES				
1. Shareholders' Funds				
(a) Share Capital	12,00,000	15,00,000	3,00,000	25
2. Non-Current Liabilities				
(a) Long Term Borrowings	5,00,000	10,00,000	5,00,000	100
3. Current Liabilities				
(a) Trade Payables	3,00,000	1,00,000	(2,00,000)	(66.7)
TOTAL	**20,00,000**	**26,00,000**	**6,00,000**	**30**
II. ASSETS				
1. Non-Current Assets				
(a) Fixed Assets/Property, Plant & Equipment and Intangible Assets	15,00,000	20,00,000	5,00,000	33.3
2. Current Assets				
(a) Inventories	1,00,000	1,50,000	50,000	50
(b) Trade Receivables	4,00,000	4,50,000	50,000	12.5
TOTAL	**20,00,000**	**26,00,000**	**6,00,000**	**30**

½ x 8

= 4 marks

OR

(b) Q. From the following information of NK Ltd. ……..

Ans.

Common Size Income Statement for the years ended 31st March 2022 and 31st March 2023

Particulars	Absolute Amounts 31.3.2022 ₹	Absolute Amounts 31.3.2023 ₹	% of Revenue from Operations 31.3.2022	% of Revenue from Operations 31.3.2023
I. INCOME				
Revenue from Operations	20,00,000	25,00,000	100	100
TOTAL REVENUE	**20,00,000**	**25,00,000**	**100**	**100**
II. EXPENSES				
Cost of Materials Consumed	6,00,000	8,00,000	30	32
Employee Benefit Expenses	4,00,000	4,00,000	20	16
TOTAL EXPENSES	**10,00,000**	**12,00,000**	**50**	**48**
III. Profit Before Tax (I-II)	10,00,000	13,00,000	50	52
IV. Less Tax	3,00,000	2,60,000	15	10.4
V. Profit After Tax (III-IV)	**7,00,000**	**10,40,000**	**35**	**41.6**

.

(1/2)

(1/2)

(1/2)

(1)

(1)

(1/2)

= 4 marks

OR

34 **(a) Q. Calculate Cash Flow from Investing Activities ……**

Ans.

Dr. **Machinery Account** **Cr.**

Particulars	Amount (₹)	Particulars	Amount (₹)
To Balance b/d	3,00,000	By Depreciation A/c	48,000
		By Bank A/c (sale)	62,000
		By Statement of P/L (loss)	8,000
To Bank A/c (purchase)	2,28,000	By Balance c/d	4,10,000
	5,28,000		**5,28,000**

(1)

Cash Flow from Investing Activities	
Particulars	**Amount (₹)**
Purchase of Machinery	(2,28,000)
Sale of Machinery	62,000
Purchase of Goodwill	(1,00,000)
Net Cash used in Investing Activities	**(2,66,000)**

(2)

(b) Q. Calculate Cash Flow from Financing Activities ……

Ans.

Cash Flow from Financing Activities

Particulars	**Amount (₹)**
Issue of Equity Share Capital	5,00,000
Bank Overdraft Repaid	(30,000)
Loan taken from Bank	1,00,000
Interest Paid on Bank Loan	(60,000)
Dividend Paid	(1,10,000)
Net Cash Inflow from Financing Activities	**4,00,000**

.

(3)

= 6 marks

PART B
OPTION – II
(COMPUTERISED ACCOUNTING)

27 **Q. How is navigation conducted from ……**

Ans. (B) -- CTRL + Right Arrow (⟶) successively

1 mark

28 **(a) Q. Which Date and Time function ……**

Ans. (C) -- Now ( )

OR

(b) Q. What is the outcome of an …….

Ans. (C) -- Derived Value

1 mark

OR

1 mark

29 **Q. Identify the type of software ……**

Ans. (A) -- Specific

1 mark

30 **(a) Q. In a graph, the area bounded ……**

Ans. (D) -- Plot Area

OR

(b) Q. Which of the following is not …….

Ans. (D) -- Page Layout

1 mark

OR

1 mark

31	**Q. Explain "Transparency and Control" and ……** **Ans.** **Transparency and Control:** CAS provides sufficient time to plan, increase data accessibility and enhances user satisfaction with computerised accounting the organization will have greater transparency for day-to-day business operations and access to vital information. This will make feedback and decision making timely hence better control over the processers can be established. **Accuracy and Speed:** CAS provides user definable templets (data entry screen or forms) for fast, accurate data entry of the transactions. It not only makes data entry fast but also provides checks to check its accuracy from time to time. At the same time the facility of generating desired documents and reports is also there.	**1½ x 2 =** **3 marks**
32	**Q. State the parameters of Excel's PMT function ……** **Ans.** The parameters of the PMT function are as follows. 1. Rate: Interest rate per period of loan. 2. Nper: Total number of payments for the loan. Its units should match with the unit of interest rate. 3. PV: Present value i.e. loan amount. 4. FV: Future value, which is taken as zero, is the balance at the end of the loan period. 5. Type: Whether payment is made at the beginning (value =1) or at the end (value = 0) of the period. **USE** : This function calculates the periodic payment for an annuity assuming equal payment and a constant rate of interest.	**3 marks**
33	**(a) Q. Explain "Password Security" and "Data Audit" ……** **Ans**. **Password security** Password security is a mechanism, which enables a user to access a system including data. The system facilitates defining the user rights according to organization policy consequently a person in the organization may be given access to a particular set of a data while he may be denied access to another set of data. Password is the key (code) to allow the access to the system. **Data Audit** This feature enables one to know as to who and what changes have been made in the original data there by helping and fixing the responsibility of the person who has manipulated the data and also ensures data integrity. Basically, this feature is similar to audit trail ***OR***	**2x2 = 4 marks** ***OR***

(b) Q. What is Data formatting …….

Ans.

Data formatting

It refers to setting up spread sheet in such a way that the user of information can read and understand the information easily and quickly. Several tools and shortcuts are available to format spread sheet effectively.

Following are the tools to format data.

1. Number formatting
   - It includes adding %, decimal places, currency signs, date, time, scientific values etc.
   - Various number formats are available.
2. Special format category– for which one has to select 'special' form category option.
3. Changing cell colours.
4. Adding text formatting.
5. Changing font size.
6. Changing cell borders.

(1)

(1/2 x 6 = 3)

= 4 marks

34 **Q. Using the worksheet, find out the error ……**

Ans.

S.N.	**Error**	**Reason**
(i)	# N/A	Value being looked up is not in array range.
(ii)	# NUM !	Negative value in square root function is invalid.
(iii)	# N/A	Look up value is less than the array range provided.
(iv)	# REF !	The column value being searched is greater than array range provided.
(v)	# VALUE !	Value being searched is not available as column does not exist.
(vi)	# DIV/ 0 !	Value searched is being divided by zero

.

(1/2 x 12 = 6)

= 6 marks