

1/4

II Year

Second Year Higher Secondary Examination March 2019

(Finalised Scheme of Valuation)

Part III - Accountancy - CA

Code No. SY 50

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Qn.No.	Scoring Indicators		Split Score	Total score
Part - A - Accounting				
1	(B). Cash Book		1	1
2	(C) Profit and Loss Appropriation A/c		1	1
3	Old Partners Capital A/c / Existing Partners Dr 			

11

Balance Sheet as on -----			
Liabilities		Assets	
T. Fund	22000		
Add: Donation	8000		
Add: Sale of tickt	6000		
	36000		
Less: T. Exp	16000	20000	

For each addition and deduction 1 score each - 3 x 1 = 3

For correct answer - 1 x 1 = 1. Total score = 4

Provide score if given in statement form

4

12

Gracy's Capital account

Bal c/d	76500	Bal b/d	60000
		Int. On Capial	3000
		P/L Suspense a/c	7500
		G. Reserve	6000
	76500		76500

For each correct entry 1 score each. 1 x 4 = 4

Provide score if given in statement form

4

13

Cl. Capital balance	200000
Add: Drawings	30000
	230000
Less: Share of profit	8000
Op. Capital balance	222000

Interest on capital = 2,22,000 x 10/100 = Rs.22,200

1

1

1

2

5

14

Realisation a/c

Stock in hand	10000	Creditors	60000
Debtors	20000	Cash	74000
Sundry Assets	53000		
Cash - Creditors	60000		
Cash - Exp	2000	Partners Capital a/c	11000
	145000	Rinee - 6600	145000
		Arya - 4400	

For each correct entry - ½ Score each. 7 x ½ = 3 ½

For arriving at correct balance - 1 ½ score. Total - 5 Score

If a student treated debtors as bad debts and hence not realised, then the balance in capital a/c loss is 31,000. Rinee - 18,600 and Arya - 12,400 - Give full score

5

15

Income & Expenditure a/c for the year ended

Expenditure		Income	
Advertisement		Subscription	26300
Charity		Int. On invest	1600
Rent	6000	Add: Accrued	3000
Add: o/s	1000	Bank interest	500
Stationery			
Printing			
Surplus	11000		
	31400		31400

Balance Sheet as on 1/1/2017

Liabilities		Assets	
Creditors	10000	Building	50000
Capital	87500	Furniture	20000
		Bank	12500
	97500	Cash	15000
			97500

Balance Sheet as on 31/12/2017

Liabilities		Assets	
Capital	87500	Building	50000
Add: Surplus	11000	Furniture	20000
	98500	Investment	32000
Outstanding Rent	1000	Interest Accrued	3000
Creditors	10000	Computer	25000
Donation for Building	60000	Bank	59000
Legacy	44500	Cash	25000
	214000		214000

16

Revaluation a/c

Furniture	5000	Creditors	1000
Stock	2000	Partners Capital a/c	11000
Machinery	5000	Amal	6600
	12000	Midhun	4400

Partners Capital Account

	Amal	Midh	Faisal		Amal	Midh	Faisal
Reval.	6600	4400		Bal b/d	40000	30000	25000
Cash	39400	29600	25000	Premium	6000	4000	
	46000	34000	25000		46000	34000	25000

Balance Sheet as on 01/01/2017

Liabilities		Assets	
Creditors	49000	Cash	40000
Partners Capital a/c		Debtors	20000
Amal	39400	Stock	18000
Midhun	29600	Machinery	45000
Faisal	25000	Furniture	20000
	143000		143000

3/4

4

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8

2

3

3

8

2

4/4

Part - B - Computerised Accounting			
1	(d). Nper	1	1
2	Insert, Chart [Half score each]	1	1
3	(b) Current Assets	1	1
4	Any meaningful example	2	2
5	Edit - Fill - series OR Select a cell and drag using the fill handle OR Any meaningful answer in relation to the above	2	2
6	1. Chart Title 2. Data point /Data Series /Plot Area 3. Legend 4. X axis Give full score for any two correct answers.	2	2
7	Any four components - Table, form,report, Module, Macros, Pages OR Hardware, Software, users, Procedure		2
8	Any 3 function such as SUM, SUMIF, AVERAGE, MIN,MAX, ROUND, ROUNDUP,ROUNDDOWN COUNT,COUNTA,COUNTBLANK,COUNTIF Etc.	1 x 3	3
9	No SLN = Dep is calculated under fixed installment method DB = Dep is calculated under diminishing balance method Syntax =SLN(cost,scrap,life) Syntax = DB(Cost,salvage,life,period,month)	1 2	3
10	Open base - Application - Office - Base Create new database - Database wizard -create new database -next enter finish button From the database panel select the object table under design view Enter field type - save the table by giving primary key		3
11	No Any meaningful answer	1 4	5