Second Year Higher Secondary Examination March 2019

Il Year

(Finalised Scheme of Valuation)

	Par	t III - Accountancy - CA	ode No. SY 50				
Qn.No.		Scoring	Split Score	Tota			
		Part - A					
1	(B).	Cash Book				1	-1
2	(C)	Profit and Loss Appropriation A/c		-1	1		
3	Old	Partners Capital A/c / Existing Pa	irtners	Dr	_	1	1
		To Cash					
4	(D)	Dissolution of firm				1	1
5	800	000 x 8/100 x 7.5/12 = Rs.4,000	2	_			
	If A	verage period is reached as 7.5 m	ionths t	hen give 1 sc	ore		2
6	(a)	General Reserve a/c					
		To Najeeba Capital a/c			13,333		
		To Sherin Capital a/c			13,333	1	
		To Nasar Capital a/c			13,334	1	
		[GR distributed to partners	in equal	l ratio]			
	(b)	Najeeba Capital a/c	Dr	6666			
	` .	Sherin Capital a/c	Dr.	6666		1 1	,
		Nasar Capital a/c	.Dr	6667		-	2
		To Profit and Loss a/c			20000		
		[Accumulated loss distributed t	o partn	ers]			
		OR	1				
		it General Reserve ,Credit Nasar C	1				
		it Nasar Capital a/c ,Credit P/L a	/c 6,6	667 will a	Iso attract		i
	2 Sc	* ·	1				
		consider if capital account is draw	wn - 2 sc	core			
7	a. (Cash a/c Dr					
		To Realisation a/c				1	2
							-
	b. Tı	ránsfer of liabilities to realisation a					
8 .	Ave	rage Profit = 1,00,000			<u> </u>	1 1	
[•	Capi	talisation of Av.Profit = 1,00,000 >	x 100/8	= 12,50,000		1	3
١,	Goo	dwill = 12,50,000 - 9,00,000 = 3,56	1	.,			
	If eq	uation is given - Give 1 Score					
9	Shar	re Acquired by Aleena = 3/6 x 3/5	1 %				
1	Shar	e Acquired by Febina = $3/6 \times 2/5$	1 1/2	3			
	New	share of Aleena = $2/6 + 9/30 =$	1 1/2	J			
	New	share of Febin $= 1/6 + 6/30 =$	1 /2				
	New	Ratio = 19:11					
10		Dissolution of Partnership		Dissolution			•
L	1	Business is not terminated		-	irm is closed		
ĺ	2	Assets & Liabilities are	1		nd Liabilities		
L		revalued	paid				3.
	3	Economic relationship	Econe	omic relatio	nship comes		
L	<i>J</i>	changes	to an	e <u>nd</u>			
	4	Balance Sheet is prepared	No P	alance Shee	t is prepared		
		immediatly	ים טעון	uranice once	ria bi chai ca		

						/'	T
11		Balance Sh	eet as on			1	
i	Liabilit	ies	1				
	T. Fund	22000	 	Assets			
1	Add: Donation	8000	1		1. 1		
1	Add: Sale of tick	t <u>6000</u>					
1		36000	1		1 1		4
1	Less: T. Exp	16000	20000		1 1]	
	For each addition a	ind deductio	n 1 score e	$ach - 3 \times 1 = 3$			
1	p or correct answer	~1 x 1 = 1. T	otal score -	4			1
 	Provide score if giv	en in statem	ent form				
12		<u>_</u>					
		Gracy's C	apital acco				}
1		1	Bal t		60000	1	
1	Bal c/d		Int. (On Capial	3000		
1	our cy u			uspense a/c	7500		
1		<u> </u>		eserve	6000	1	4
			76500		76500		,
	For each correct ont	mr 1 issues					
	For each correct ent	ry is state	ich. 1 x 4 =	4			ŀ
	Provide score if give	i in stateme	nt form				ļ
							1
13	Cl. Capital balance]	
	Add: Drawings			200000			
				30000		1	
	Less: Share of profi	t		230000		1	
	Op. Capital balance		 -	8000		1.	5
			~- 	222000		1 1	
	Interest on capital = 2	.22.000 x 10	/100 - pc 3	2 200			
		7-1-1-1-20	7 ±00 = 113.22	2,200		2	
14		Realisa	tion a/c				
	Stock in hand	10000	Creditors		60000		
	Debtors	. 20000	Cash		60000	1 1	
	Sundry Assets	53000	1		74000		
	Cash - Creditors	60000]			<u> </u>	
Ji	Cash - Exp	2000	Partners C	anital a/c	11000		
}			Rinee - 66		11000		
-			Arya - 440	Į.	145000		
}	-						5
1					l		_
1					ĺ	1	- 1
F	or each correct entry -	1/2 Score ea	ch. 7 x 1/2 =	3 1/2	ı		ł
F	or arriving at correct b	alance - 1 1/3	Score Tota	I E Coorn			- 1
זון	a student treated deb	tors as bad o	debts and he	nce not realis	~d		ł
10	ien the balance in capi	tal a/c loss is	s 31,000. Rir	18 600 ~•	eu,		- 1
	2,400 - Give full score		-,- 201 1111	.~~ ±0,000 dl	iu Ai ya -		- 1
	- wi						1

3/4

15	incor							
Γ	Expendit	ure & EXP	enditur	e a/c for the ye	ar ended	<u> </u>	. 1	ļ
1,	Advertisemen	ure		Incom	ne]	j
	Charity	1L.	570	0 Subscription		26300		
I	lent	6000	400	On invest	1600			
	idd: o/s	6000]	Add: Accried	3000	4600		
	tationery	_1000	7000	Bank interest	_	500		4
	rinting		1200	,		}		7
	urplus		2500	ı			1	}
	arpius	ĺ	11000	-		,		
-		1	31400	<u> </u>		31400		1
ſ		_ :						į
	11.1.1.1.1	Balanc	e Sheet	as on 1/1/2017				- 1
- -	Liabilitie	s		Assets				
J.Cr	editors	1	10000	Building		50000		
				Furniture		20000		
Ca	pital	i	87500	Bank	ł	12500	2	ĺ
1		ĺ		Cash			i	
<u> </u>			97500		· - 	15000	ĺ	1
						97500		ļ
	· l	Balance :	Sheet as	on 31/12/2017				
	Liabilities							
Cap		7500	-	Assets Building		1		
	l: Surplus 1			urniture		50000		- 1
1	·				1	20000		
Out	standing Ren	, "		nvestment	1	32000	2	
	ditors	١	100011	nterest Accrued	1	3000		
	ation for Buil	d:	10000 C	omputer		25000	ĺ	
Lega		-	60000 B		ĺ	59000		
Lege	icy	- 1	44500 C	ash		. }	1	
				43,1		25000	ŀ	
			14000			25000 14000		
6. Furni		2	valuatio	n a/c				
Furni Stock		Re	valuatio 5000 Cro 2000	n a/c editors	2	14000		
Furni		Re	valuatio 5000 Cr 2000 5000 Pa	n a/c editors rtners Capital a	2	14000	3	
Furni Stock		Re	valuatio 5000 Cr 2000 Pa 2000 An	n a/c editors rtners Capital a	/c 1	14000	3	
Furni Stock		Re	valuatio 5000 Cr 2000 Pa 2000 An	n a/c editors rtners Capital a nal 6	/c 1	14000 1000 1000	3	
Furni Stock		Re	valuatio 5000 Cr 2000 5000 Pa 2000 An	n a/c editors rtners Capital a nal 6 dhun 4	/c 1 600 1	14000 1000 1000	3	
Furni Stock	inery	Re 1	valuatio 5000 Cr 2000 Pa 2000 An Mi	n a/c editors rtners Capital a nal 6 dhun 4	/c 1 600 1 400	1000 1000 2000	3	
Furni Stock	inery	Re 1	valuatio 5000 Cr 2000 5000 Pa 2000 An Mi	n a/c editors rtners Capital a nal 6 dhun 4 Account Amal	/c 1 600 1 400	1000 1000 2000	3	
Furni Stock Mach	inery Amal N	Re 1 Partner	valuatio 5000 Cr 2000 Pa 2000 An Mi	n a/c editors rtners Capital a nal 6 dhun 4 Account Amal b/d 40000	/c 1 600 1 400	1000 1000 2000	3	
Furni Stock	inery Amal N	Re 1	valuatio 5000 Cr. 2000 Pa 2000 Am Minisal Bal Cas	n a/c editors rtners Capital a nal 6 dhun 4 Account Amal b/d 40000	/c 1 600 1 400 Midh F 30000	1000 1000 2000	3	
Furni Stock Mach	Amal M	Re 1 Partner /idh Fa	valuatio 5000 Cr. 2000 Pa 2000 Am Minisal Bal Cas Pre	n a/c editors rtners Capital a nal 6 dhun 4 Account Amal b/d 40000	/c 1 600 1 400 Midh F 30000	1000 1000 2000		
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Furni Stock Mach	Amal N 6600 4 39400 29 46000 34	Partner //idh Fa 1400 9600 256	valuatio 5000 Cr 2000 Pa 2000 An Missal Bal Cas Pre 0000	n a/c editors rtners Capital a hal 6 dhun 4 Account Amal b/d 40000 h mium 6000	/c 1 600 1 400 Midh F 30000 2 4000	1000 1000 2000 aisal		8
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Furni Stock Mach Reval Cash	Amal N 6600 4 39400 29 46000 34	Partner //idh Fa 1400 9600 256	valuatio 5000 Cr 2000 Pa 2000 An Mi s Capital isal Bal Cas Pre 000 000	n a/c editors rtners Capital a hal 6 dhun 4 Account Amal b/d 40000 h mium 6000 46000 01/01/2017 Assets	/c 1 600 1 400 Midh F 30000 2 4000	1000 1000 2000 aisal		8
Furni Stock Mach Reval Cash	Amal A 6600 4 39400 29 46000 34 Bala	Partner 1	valuatio 5000 Cr. 2000 Pa 2000 An Mi s Capital isal Bal Cas Pre 0000 000 Cash	n a/c editors rtners Capital a hal 6 dhun 4 Account Amal b/d 40000 h mium 6000 46000 01/01/2017 Assets	/c 1 600 1 400 2 4000 2 4000 2 5	1000 1000 2000 aisal 5000		8
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Reval Cash Credito Partner	Amal M 6600 4 39400 29 46000 34 Bala iabilities	Partner //idh Fa 1400 256 1000 256 1000 256 1000 394 296	valuation 5000 Cr. 2000 An Min s Capital isal Bal Cas Pre 000 000 Cash 000 Debt Stock Mach 100 Furni	n a/c editors rtners Capital a hal 6 dhun 4 Account Amal b/d 40000 h mium 6000 46000 01/01/2017 Assets cors	/c 1 600 1 400 Midh F 30000 2 4000 2 4000 20 180 450	14000 1000 1000 2000) aisal 5000 5000 000 000	3	8
Reval Cash Credito Partner Amal	Amal M 6600 4 39400 29 46000 34 Bala iabilities	Re Partner Aidh Fa 1400 250 1000 250 1000 250 1000 394	valuatio 5000 Cr 2000 Pa 2000 An Missal Scapital isal Cas Pre 000 Cash 000 Debt Stock Mach 100 Furni	n a/c editors rtners Capital a hal 6 dhun 4 Account Amal b/d 40000 h mium 6000 46000 01/01/2017 Assets cors	/c 1 600 1 400 Midh F 30000 2 4000 2 4000 20 180 450	14000 1000 1000 2000 3isal 5000 5000 000 000 000 000	3	8

	1	1/4	
1,	Part - B - Computerised Accounting	1	1
2	ray. Weel	1	
3	Insert, Chart [Half score each] (b) Current Assets	1 1]]
.4		1 1	
5	Any meaningful example Edit - Fill - series OR	2	
	Select a cell and de-	_	2
	Select a cell and drag using the fill handle OR	2	2
-6	Any meaningful answer in relation to the above	-	2
	Chart Title 2. Data point /Data Series /Plot Area Legend 4. X axis		
	Give full score for party	2	2
	Give full score for any two correct answers.	-	
7	Any four components. Table 6		
	Any four components - Table, form,report, Module, Macros, Pages OR		
	Hardware, Software, users, Procedure		2
	rocedure disers, procedure		-
8	Any 3 function such as		
	SUM, SUMIF, AVERAGE, MIN,MAX, ROUND, ROUNDUP,ROUNDDOWN COUNT,COUNTA,COUNTBLANK,COUNTIF Etc.	1 x 3	3
	, a controllank, Country Etc.		
9	No		•
	SLN = Dep is calculated under fixed installment method	1	
	DB = Dep is calculated under disciplinated method		
	DB = Dep is calculated under diminishing balance method Syntax =SLN(cost,scrap,life)		3
	Syntax = DB(Cost,salvage,life,period,month)	2	
	— - (-993, 3018 аве, пе, репоа, month)		
10 (Open base - Application - Office - Base		
	Create new database Database wizard -create new database -next		
	enter finish button	[
			3
	From the database panel select the object table under design view Enter field type - save the table by giving primary key		1
1	No		
[,	Any meaningful answer	1	
		4	5