SET-1

Series SSO

कोड नं. **67/1**
Code No.

रोल नं.
Roll No.

परीक्षार्थी कोड को उत्तर-पुस्तिका के मुख-पृष्ठ पर अवश्य लिखें ।

Candidates must write the Code on the title page of the answer-book.

- कृपया जाँच कर लें कि इस प्रश्न-पत्र में मुद्रित पृष्ठ **28** हैं ।
- प्रश्न-पत्र में दाहिने हाथ की ओर दिए गए कोड नम्बर को छात्र उत्तर-पुस्तिका के मुख-पृष्ठ पर लिखें ।
- कृपया जाँच कर लें कि इस प्रश्न-पत्र में **23** प्रश्न हैं ।
- **कृपया प्रश्न का उत्तर लिखना शुरू करने से पहले, 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 **28** printed pages.
- Code number 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 check that this question paper contains **23** questions.
- **Please write down the Serial Number of the question 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 :

(i) *यह प्रश्न-पत्र दो खण्डों में विभक्त है – क और ख ।*

(ii) *खण्ड क सभी के लिए **अनिवार्य** है ।*

(iii) *खण्ड ख के दो विकल्प हैं – वित्तीय विवरणों का विश्लेषण तथा अभिकलित्र लेखांकन ।*

(iv) *खण्ड ख से केवल एक ही विकल्प के प्रश्नों के उत्तर लिखिए ।*

(v) *किसी प्रश्न के सभी खण्डों के उत्तर एक ही स्थान पर लिखे जाने चाहिए ।*

General Instructions :

(i) *This question paper contains two parts – A and B.*

(ii) *Part A is **compulsory** for all.*

(iii) *Part B has two options – Analysis of Financial Statements and Computerized Accounting.*

(iv) *Attempt only one option of Part B.*

(v) *All parts of a question should be attempted at one place.*

खण्ड क
(साझेदारी फर्मों तथा कम्पनियों के लिए लेखांकन)
PART A
(Accounting for Partnership Firms and Companies)

1. साझेदारी संलेख के अभाव में साझेदार के ऋण पर ब्याज दिया जाता है :

(i) 8% वार्षिक की दर से ।

(ii) 6% वार्षिक की दर से ।

(iii) कोई ब्याज नहीं दिया जाता ।

(iv) 12% वार्षिक की दर से । *1*

In the absence of Partnership Deed, interest on loan of a partner is allowed :

(i) at 8% per annum.

(ii) at 6% per annum.

(iii) no interest is allowed.

(iv) at 12% per annum.

2. गीता, सुनीता तथा अनीता एक फर्म में साझेदार थीं तथा 5 : 3 : 2 के अनुपात में लाभ बाँटती थीं । 1.1.2015 को उन्होंने लाभ के 1/10वें भाग के लिए योगिता को एक नया साझेदार बनाया । योगिता के प्रवेश के समय फर्म का लाभ-हानि खाता नाम में ₹ 20,000 का शेष दर्शा रहा था, जिसकी फर्म के लेखपाल ने उनके लाभ सहभाजन अनुपात में गीता, सुनीता तथा अनीता के पूँजी खातों के जमा में खतौनी कर दी । क्या लेखपाल द्वारा किया गया लेखा सही था ? अपने उत्तर के समर्थन में कारण दीजिए । *1*

Geeta, Sunita and Anita were partners in a firm sharing profits in the ratio of 5 : 3 : 2. On 1.1.2015 they admitted Yogita as a new partner for 1/10th share in the profits. On Yogita's admission, the Profit and Loss Account of the firm was showing a debit balance of ₹ 20,000 which was credited by the accountant of the firm to the capital accounts of Geeta, Sunita and Anita in their profit sharing ratio. Did the accountant give correct treatment ? Give reason in support of your answer.

3. किसी साझेदार की मृत्यु पर, उसकी मृत्यु की तिथि तक फर्म के लाभ में उसके भाग को स्थानान्तरित किया जाता है :

(i) लाभ-हानि खाते के नाम की तरफ ।

(ii) लाभ-हानि खाते के जमा की तरफ ।

(iii) लाभ-हानि उचंत खाते के नाम की तरफ ।

(iv) लाभ-हानि उचंत खाते के जमा की तरफ । *1*

On the death of a partner, his share in the profits of the firm till the date of his death is transferred to the :

(i) Debit of Profit and Loss Account.

(ii) Credit of Profit and Loss Account.

(iii) Debit of Profit and Loss Suspense Account.

(iv) Credit of Profit and Loss Suspense Account.

4. अनंत, गुलाब तथा खुशबू एक फर्म के साझेदार थे तथा 5 : 3 : 2 के अनुपात में लाभ बाँटते थे । 1.4.2014 से उन्होंने लाभ बराबर बाँटने का निर्णय लिया । इस उद्देश्य के लिए फर्म की ख्याति का मूल्यांकन ₹ 2,40,000 किया गया ।

अनंत, गुलाब तथा खुशबू के लाभ सहभाजन अनुपात में परिवर्तन के कारण ख्याति के लेखांकन के लिए आवश्यक रोज़नामचा प्रविष्टि कीजिए । *1*

Anant, Gulab and Khushbu were partners in a firm sharing profits in the ratio of 5 : 3 : 2. From 1.4.2014, they decided to share the profits equally. For this purpose the goodwill of the firm was valued at ₹ 2,40,000.

Pass necessary journal entry for the treatment of goodwill on change in the profit sharing ratio of Anant, Gulab and Khushbu.

5. अंशों के हरण का अर्थ दीजिए । *1*

Give the meaning of forfeiture of shares.

6. निर्माण लिमिटेड ने ₹ 10 प्रत्येक के 50,000 समता अंशों का निर्गमन किया । राशि का भुगतान निम्न प्रकार से करना था :

आवेदन पर — ₹ 3 प्रति अंश
आबंटन पर — ₹ 2 प्रति अंश
प्रथम और अन्तिम याचना पर — शेष

45,000 अंशों के लिए आवेदन प्राप्त हुए तथा सभी आवेदकों को अंशों का आबंटन कर दिया गया । पूजा, जिसे 500 अंशों का आबंटन किया गया था, ने अपनी पूरी अंश राशि का भुगतान आबंटन के समय कर दिया, जबकि कुन्दन ने अपने 300 अंशों पर प्रथम और अन्तिम याचना का भुगतान नहीं किया । प्रथम और अन्तिम याचना माँगने पर प्राप्त राशि थी :

(i) ₹ 2,25,000
(ii) ₹ 2,20,000
(iii) ₹ 2,21,000
(iv) ₹ 2,19,500 *1*

Nirman Ltd. issued 50,000 equity shares of ₹ 10 each. The amount was payable as follows :

On application — ₹ 3 per share
On allotment — ₹ 2 per share
On first and final call — The balance

Applications for 45,000 shares were received and shares were allotted to all the applicants. Pooja, to whom 500 shares were allotted, paid her entire share money at the time of allotment, whereas Kundan did not pay the first and final call on his 300 shares. The amount received at the time of making first and final call was :

(i) ₹ 2,25,000
(ii) ₹ 2,20,000
(iii) ₹ 2,21,000
(iv) ₹ 2,19,500

7. गुरु लिमिटेड ने ₹ 10 प्रत्येक के 5,00,000 समता अंशों को ₹ 5 प्रति अंश के प्रीमियम पर निर्गमित करने के लिए आवेदन आमन्त्रित किए । अनुकूल बाज़ार परिस्थितियों के कारण निर्गमन अत्यभिदत्त हुआ तथा 15,00,000 अंशों के लिए आवेदन प्राप्त हुए ।

अंशों के आबंटन हेतु निदेशक मण्डल को उपलब्ध विकल्पों का सुझाव दीजिए । *3*

Guru Ltd. invited applications for issuing 5,00,000 equity shares of ₹ 10 each at a premium of ₹ 5 per share. Because of favourable market conditions the issue was over-subscribed and applications for 15,00,000 shares were received.

Suggest the alternatives available to the Board of Directors for the allotment of shares.

8. 1.4.2013 को बृज तथा नन्दन ने उत्तराखण्ड के दूरवर्ती क्षेत्रों के सरकारी कन्या विद्यालयों में शौचालयों का निर्माण करने हेतु साझेदारी फर्म बनाई । उन्होंने क्रमशः ₹ 10,00,000 तथा ₹ 15,00,000 की पूँजी लगाई । उनका लाभ सहभाजन अनुपात 2 : 3 था तथा साझेदारी संलेख के अनुसार पूँजी पर 12% प्रति वर्ष की दर से ब्याज देय था । 31.3.2014 को समाप्त हुए वर्ष में फर्म ने ₹ 2,00,000 का लाभ कमाया ।

31.3.2014 को समाप्त हुए वर्ष के लिए बृज तथा नन्दन का लाभ-हानि विनियोजन खाता तैयार कीजिए । *3*

On 1.4.2013, Brij and Nandan entered into partnership to construct toilets in government girls schools in the remote areas of Uttarakhand. They contributed capitals of ₹ 10,00,000 and ₹ 15,00,000 respectively. Their profit sharing ratio was 2 : 3 and interest allowed on capital as provided in the Partnership Deed was 12% per annum. During the year ended 31.3.2014, the firm earned a profit of ₹ 2,00,000.

Prepare Profit and Loss Appropriation Account of Brij and Nandan for the year ended 31.3.2014.

9. 'सुविधा लिमिटेड' का पंजीकरण ₹ 10,00,00,000 की अधिकृत पूँजी के साथ हुआ जो ₹ 100 प्रत्येक के 10,00,000 समता अंशों में विभाजित थी । कम्पनी ने जनता के अभिदान के लिए 1,00,000 अंशों का निर्गमन किया । एक अंशधारक ने, जिसके पास 100 अंश थे, ₹ 20 प्रति अंश की अन्तिम याचना का भुगतान नहीं किया । उसके अंशों का हरण कर लिया गया । हरण किए गए अंशों को ₹ 90 प्रति अंश पूर्ण प्रदत्त पुनः निर्गमित कर दिया गया ।

'अंश पूँजी' को कम्पनी अधिनियम, 1956 की सूची VI भाग I के अनुसार कम्पनी के स्थिति विवरण में प्रस्तुत कीजिए । 'खातों के नोट्स' भी तैयार कीजिए । *3*

'Suvidha Ltd.' is registered with an authorised capital of ₹ 10,00,00,000 divided into 10,00,000 equity shares of ₹ 100 each. The company issued 1,00,000 shares for public subscription. A shareholder holding 100 shares, failed to pay the final call of ₹ 20 per share. His shares were forfeited. The forfeited shares were re-issued at ₹ 90 per share as fully paid up.

Present the 'Share Capital' in the Balance Sheet of the company as per Schedule VI Part I of the Companies Act, 1956. Also prepare 'Notes to Accounts'.

10. 'गुड ब्लैंकेट लिमिटेड' ऊनी कम्बलों के निर्माता हैं । कम्पनी के कम्बल कई देशों में निर्यात किए जाते हैं । कम्पनी ने हाल ही में बाढ़ से क्षतिग्रस्त हुए कश्मीर घाटी के पाँच गाँवों में मुफ़्त कम्बल बाँटने का निर्णय लिया । इसने इन गाँवों के 100 नौजवानों को हिमाचल प्रदेश के सोलन में स्थापित अपने नये कारखाने में नौकरी पर रखने का भी निर्णय लिया । नया कारखाना लगाने के लिए वित्त की आवश्यकता को पूरा करने हेतु कम्पनी ने ₹ 10 प्रत्येक के 50,000 समता अंशों तथा ₹ 100 प्रत्येक के 2,000, 8% ऋणपत्रों का निर्गमन ₹ 7,00,000 में क्रय की गई मशीनरी के विक्रेताओं को किया ।

कम्पनी की पुस्तकों में उपर्युक्त लेनदेनों के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । कम्पनी द्वारा समाज को संप्रेषित किए जाने वाले किसी एक मूल्य की पहचान भी कीजिए । *3*

'Good Blankets Ltd.' are the manufacturers of woollen blankets. Blankets of the company are exported to many countries. The company decided to distribute blankets free of cost to five villages of Kashmir Valley destroyed by the recent floods. It also decided to employ 100 young persons from these villages in their newly established factory at Solan in Himachal Pradesh. To meet the requirements of funds for starting its new factory, the company issued 50,000 equity shares of ₹ 10 each and 2,000 8% debentures of ₹ 100 each to the vendors of machinery purchased for ₹ 7,00,000.

Pass necessary journal entries for the above transactions in the books of the company. Also identify any one value which the company wants to communicate to the society.

11. अरुन, वरुण तथा करण एक फर्म में साझेदार थे तथा 4 : 3 : 3 के अनुपात में लाभ बाँटते थे । 31.3.2014 को उनका स्थिति विवरण निम्न प्रकार से था :

देयताएँ	राशि ₹	सम्पत्तियाँ	राशि ₹
लेनदार	17,000	रोकड़	8,000
देय बिल	12,000	देनदार	13,000
करण का ऋण	28,000	प्राप्य बिल	9,000
पूँजी :		फर्नीचर	27,000
अरुन 70,000		मशीनरी	1,25,000
वरुण 68,000	1,38,000	करण की पूँजी	13,000
	1,95,000		1,95,000

30.9.2014 को करण का देहान्त हो गया । साझेदारी संलेख के अनुसार मृत साझेदार के निष्पादकों को निम्न देय है :

(क) फर्म की ख्याति में उसका भाग जिसकी गणना पिछले चार वर्षों के औसत लाभ के तीन गुना से की जाएगी । पिछले चार वर्षों के लाभ क्रमशः ₹ 1,90,000; ₹ 1,70,000; ₹ 1,80,000 तथा ₹ 1,60,000 थे ।

(ख) उसकी मृत्यु की तिथि तक फर्म के लाभ में उसका भाग, जिसकी गणना पिछले चार वर्षों के औसत लाभ के अनुसार की जाएगी ।

(ग) उसके पूँजी खाते के जमा शेष, यदि कोई है, पर 8% प्रति वर्ष ब्याज ।

(घ) उसके ऋण पर 12% प्रति वर्ष की दर से ब्याज ।

करण के निष्पादकों को प्रस्तुत करने के लिए उसका पूँजी खाता यह मानते हुए तैयार कीजिए कि उसके ऋण तथा ऋण पर ब्याज को उसके पूँजी खाते में स्थानांतरित कर दिया गया था । *4*

Arun, Varun and Karan were partners in a firm sharing profits in the ratio of 4 : 3 : 3. On 31.3.2014, their Balance Sheet was as follows :

Liabilities	Amount ₹	Assets	Amount ₹
Creditors	17,000	Cash	8,000
Bills Payable	12,000	Debtors	13,000
Karan's Loan	28,000	Bills Receivables	9,000
Capitals :		Furniture	27,000
Arun 70,000		Machinery	1,25,000
Varun 68,000	1,38,000	Karan's Capital	13,000
	1,95,000		1,95,000

On 30.9.2014, Karan died. The Partnership Deed provided for the following to the executors of the deceased partner :

(a) His share in the goodwill of the firm calculated on the basis of three years' purchase of the average profits of the last four years. The profits of the last four years were ₹ 1,90,000; ₹ 1,70,000; ₹ 1,80,000 and ₹ 1,60,000 respectively.

(b) His share in the profits of the firm till the date of his death calculated on the basis of the average profits of the last four years.

(c) Interest @ 8% p.a. on the credit balance, if any, in his Capital Account.

(d) Interest on his loan @ 12% p.a.

Prepare Karan's Capital Account to be presented to his executors, assuming that his loan and interest on loan were transferred to his Capital Account.

12. प्रेम, परम तथा प्रिया एक फर्म में साझेदार थे । उनकी स्थायी पूँजी थी प्रेम ₹ 2,00,000; परम ₹ 3,00,000 तथा प्रिया ₹ 5,00,000 । वे अपनी पूँजी के अनुपात में लाभ बाँटते थे । फर्म का व्यवसाय शहर के तीन विभिन्न भागों में खाने के लिए तैयार पैकेटों की बिक्री का था जिनका व्यक्तिगत आधार पर प्रेम, परम, तथा प्रिया प्रबंध करते थे । प्रेम द्वारा प्रबंध किया जाने वाला निर्गम केन्द्र परम तथा प्रिया द्वारा प्रबंध किए जाने वाले निर्गम केन्द्रों से ज़्यादा व्यवसाय कर रहा था । प्रेम ने परम तथा प्रिया से लाभ में अधिक भाग के लिए अनुरोध किया जिसे परम तथा प्रिया ने स्वीकार कर लिया । यह निर्णय लिया गया कि नया लाभ सहभाजन अनुपात 2 : 1 : 2 होगा तथा इसे पिछले चार वर्षों से प्रभाव में लाया जाएगा । पिछले चार वर्षों के लाभ क्रमशः ₹ 2,00,000; ₹ 3,50,000; ₹ 4,75,000 तथा ₹ 5,25,000 थे ।

अपनी गणनाओं को सही प्रकार से दर्शाते हुए प्रेम, परम तथा प्रिया के बीच नये समझौते को प्रभावी बनाने के लिए आवश्यक समायोजन प्रविष्टि कीजिए । *4*

Prem, Param and Priya were partners in a firm. Their fixed capitals were Prem ₹ 2,00,000; Param ₹ 3,00,000 and Priya ₹ 5,00,000. They were sharing profits in the ratio of their capitals. The firm was engaged in the sale of ready-to-eat food packets at three different locations in the city, each being managed by Prem, Param and Priya. The outlet managed by Prem was doing more business than the outlets managed by Param and Priya. Prem requested Param and Priya for a higher share in the profits of the firm which Param and Priya accepted. It was decided that the new profit sharing ratio will be 2 : 1 : 2 and its effect will be introduced retrospectively for the last four years. The profits of the last four years were ₹ 2,00,000; ₹ 3,50,000; ₹ 4,75,000 and ₹ 5,25,000 respectively.

Showing your calculations clearly, pass a necessary adjustment entry to give effect to the new agreement between Prem, Param and Priya.

13. 1.1.2008 को उदय तथा कौशल ने क्रमशः ₹ 7,00,000 तथा ₹ 3,00,000 की स्थायी पूँजी से एक साझेदारी फर्म बनाई । वे अच्छा व्यवसाय चला रहे थे तथा उसका विस्तार करना चाहते थे परन्तु पूँजी की कमी के कारण ऐसा नहीं कर पा रहे थे । अतः, अधिक पूँजी के लिए उन्होंने 1.1.2010 को गोविन्द को एक नये साझेदार के रूप में फर्म में प्रवेश कराया । गोविन्द ₹ 10,00,000 की पूँजी लाया तथा उनके बीच नया लाभ सहभाजन अनुपात 3 : 2 : 5 तय हुआ । 1.1.2012 को ₹ 8,00,000 पूँजी के साथ लाभ में 1/10 वें भाग के लिए उन्होंने हरी को एक नये साझेदार के रूप में फर्म में प्रवेश कराया जिसे उसने उदय, कौशल तथा गोविन्द से बराबर-बराबर प्राप्त किया । 1.4.2014 को गोविन्द का देहान्त हो गया तथा उसके लाभ का भाग उदय तथा हरी द्वारा बराबर-बराबर ले लिया गया ।

गणना कीजिए :

(i) गोविन्द के प्रवेश पर उदय तथा कौशल का त्याग अनुपात ।

(ii) हरी के प्रवेश पर उदय, कौशल, गोविन्द तथा हरी का नया लाभ सहभाजन अनुपात ।

(iii) गोविन्द की मृत्यु पर उदय, कौशल तथा हरी का नया लाभ सहभाजन अनुपात । *6*

On 1.1.2008, Uday and Kaushal entered into partnership with fixed capitals of ₹ 7,00,000 and ₹ 3,00,000 respectively. They were doing good business and were interested in its expansion but could not do the same because of lack of capital. Therefore, to have more capital, they admitted Govind as a new partner on 1.1.2010. Govind brought ₹ 10,00,000 as capital and the new profit sharing ratio decided was 3 : 2 : 5. On 1.1.2012, another new partner Hari was admitted with a capital of ₹ 8,00,000 for 1/10th share in the profits, which he acquired equally from Uday, Kaushal and Govind. On 1.4.2014 Govind died and his share was taken over by Uday and Hari equally.

Calculate :

(i) The sacrificing ratio of Uday and Kaushal on Govind's admission.

(ii) New profit sharing ratio of Uday, Kaushal, Govind and Hari on Hari's admission.

(iii) New profit sharing ratio of Uday, Kaushal and Hari on Govind's death.

14. 'अनन्या लिमिटेड' की अधिकृत पूँजी ₹ 10,00,00,000 थी जो ₹ 100 प्रत्येक के 10,00,000 समता अंशों में विभक्त थी । कम्पनी ने 2,00,000 अंशों का निर्गमन पहले ही कर दिया था । 31.3.2007 को समाप्त हुए वर्ष के लिए कम्पनी ने ₹ 30 प्रति अंश का लाभांश दिया । कम्पनी प्रबंधन ने कम्पनी के उत्पादों को अफ्रीका के देशों में निर्यात करने का निर्णय लिया । अतिरिक्त वित्त की आवश्यकताओं को पूर्ण करने के लिए कम्पनी के वित्तीय प्रबंधक ने निदेशक मण्डल के समक्ष निम्न तीन विकल्प प्रस्ताव रखे :

(i) ₹ 100 प्रति अंश के प्रीमियम पर 47,500 समता अंशों का निर्गमन ।

(ii) बैंक से दीर्घकालीन ऋण लिया जाए जो 12% प्रति वर्ष के ब्याज पर उपलब्ध था ।

(iii) 9% ऋणपत्रों का 5% के बट्टे पर निर्गमन किया जाए ।

सभी विकल्पों का मूल्यांकन करने के पश्चात् 1.4.2008 को कम्पनी ने 1,00,000, 9% ऋणपत्र निर्गमित करने का निर्णय लिया । प्रत्येक ऋणपत्र का अंकित मूल्य ₹ 100 था । इन ऋणपत्रों का शोधन तीसरे वर्ष के अन्त से शुरू करके चार किश्तों में निम्न प्रकार से करना था :

वर्ष	राशि ₹
III	10,00,000
IV	20,00,000
V	30,00,000
VI	40,00,000

1.4.2008 से शुरू करके जब तक सभी ऋणपत्रों का शोधन कर दिया जाए, 9% ऋणपत्र खाता तैयार कीजिए । *6*

'Ananya Ltd.' had an authorized capital of ₹ 10,00,00,000 divided into 10,00,000 equity shares of ₹ 100 each. The company had already issued 2,00,000 shares. The dividend paid per share for the year ended 31.3.2007 was ₹ 30. The management decided to export its products to African countries. To meet the requirements of additional funds, the finance manager put up the following three alternate proposals before the Board of Directors :

(i) Issue 47,500 equity shares at a premium of ₹ 100 per share.

(ii) Obtain a long-term loan from bank which was available at 12% per annum.

(iii) Issue 9% debentures at a discount of 5%.

After evaluating these alternatives the company decided to issue 1,00,000, 9% debentures on 1.4.2008. The face value of each debenture was ₹ 100. These debentures were redeemable in four instalments starting from the end of third year, which was as follows :

Year	Amount ₹
III	10,00,000
IV	20,00,000
V	30,00,000
VI	40,00,000

Prepare 9% debenture account from 1.4.2008 till all the debentures were redeemed.

15. माला, नीला तथा काला साझेदार थे तथा 3 : 2 : 1 के अनुपात में लाभ बाँटते थे । 1.3.2015 को उनकी फर्म का विघटन हो गया । परिसम्पत्तियों को बेच दिया गया तथा देयताओं का भुगतान कर दिया गया । लेखपाल ने वसूली खाता, साझेदारों के पूँजी खाते तथा रोकड़ खाता तैयार किया, परन्तु इन खातों में कुछ राशियों की खतौनी करना भूल गया । आप नीचे दिए गए खातों में सही राशियों की खतौनी करके इन्हें पूरा कीजिए ।

वसूली खाता

नाम **जमा**

विवरण	राशि ₹	विवरण	राशि ₹
विविध परिसम्पत्तियाँ :		डूबत ऋणों के लिए प्रावधान	1,000
मशीनरी 10,000		विविध लेनदार	15,000
स्टॉक 21,000		शीला का ऋण	13,000
देनदार 20,000		मरम्मत तथा नवीनीकरण संचय	1,200
पूर्वदत्त बीमा 400		रोकड़ – परिसम्पत्तियों का विक्रय :	
निवेश 3,000	54,400	मशीनरी 8,000	
माला का पूँजी खाता – शीला का ऋण	13,000	स्टॉक 14,000	
रोकड़ – लेनदारों को भुगतान	15,000	देनदार 16,000	38,000
रोकड़ – अनादरित बिल का भुगतान	5,000	माला का पूँजी खाता – निवेश	2,000
रोकड़ – व्यय	800	....	....
	88,200		88,200

पूँजी खाते

नाम **जमा**

विवरण	माला ₹	नीला ₹	काला ₹	विवरण	माला ₹	नीला ₹	काला ₹
....	....	....	....	....	....	....	....
....	....			....	....		
रोकड़	12,000	9,000		रोकड़			1,000
	23,000	15,000	3,000		23,000	15,000	3,000

रोकड़ खाता

नाम **जमा**

विवरण	राशि ₹	विवरण	राशि ₹
शेष आगे लाए	2,800	वसूली खाता – लेनदारों को भुगतान	15,000
वसूली खाता — परिसम्पतियों का विक्रय	38,000	अनादरित बिल	5,000
काला का पूँजी खाता	1,000	....	....
		माला का पूँजी खाता	12,000
		नीला का पूँजी खाता	9,000
	41,800		41,800

6

Mala, Neela and Kala were partners sharing profits in the ratio of 3 : 2 : 1. On 1.3.2015 their firm was dissolved. The assets were realized and liabilities were paid off. The accountant prepared Realisation Account, Partners' Capital Accounts and Cash Account, but forgot to post few amounts in these accounts.

You are required to complete these below given accounts by posting correct amounts.

Realisation Account

Dr. **Cr.**

Particulars	Amount ₹	Particulars	Amount ₹
To Sundry Assets :		By Provision for bad debts	1,000
Machinery 10,000		By Sundry Creditors	15,000
Stock 21,000		By Sheela's Loan	13,000
Debtors 20,000		By Repairs and Renewals Reserve	1,200
Prepaid Insurance 400		By Cash – Assets sold :	
Investments 3,000	54,400	Machinery 8,000	
To Mala's Capital A/c – Sheela's Loan	13,000	Stock 14,000	
To Cash – Creditors paid	15,000	Debtors 16,000	38,000
To Cash – Dishonoured bill paid	5,000	By Mala's Capital – Investments	2,000
To Cash – Expenses	800	....	....
	88,200		88,200

Capital Accounts

Dr. **Cr.**

Particulars	Mala ₹	Neela ₹	Kala ₹	Particulars	Mala ₹	Neela ₹	Kala ₹
....	....	....	....	....	....	....	....
....	....			....	....		
To Cash	12,000	9,000		By Cash			1,000
	23,000	15,000	3,000		23,000	15,000	3,000

Cash Account

Dr. **Cr.**

Particulars	Amount ₹	Particulars	Amount ₹
To Balance b/d	2,800	By Realisation A/c – Creditors paid	15,000
To Realisation A/c – Sale of assets	38,000	By Dishonoured bill	5,000
To Kala's Capital A/c	1,000	....	....
		By Mala's Capital A/c	12,000
		By Neela's Capital A/c	9,000
	41,800		41,800

16. 'बी.एम.वाई. लिमिटेड' ने ₹ 10 प्रत्येक के 1,00,000 समता अंशों को ₹ 10 प्रति अंश के प्रीमियम पर निर्गमित करने के लिए आवेदन आमन्त्रित किए । राशि निम्न प्रकार से देय थी :

आवेदन पर – ₹ 10 प्रति अंश (₹ 5 प्रीमियम सहित)

आबंटन पर – शेष

निर्गमन पूर्ण रूप से अभिदत्त हो गया । एक अंशधारक, जिसके पास 300 अंश थे, ने पूर्ण अंश राशि का भुगतान आवेदन के साथ कर दिया । एक अन्य अंशधारक, जिसके पास 200

अंश थे, ने अपने अंशों पर आबंटन राशि का भुगतान नहीं किया । उसके अंशों का हरण कर लिया गया । तत्पश्चात् हरण किए गए इन अंशों को ₹ 4,000 में पूर्ण प्रदत्त पुनः आबंटित कर दिया गया ।

उपर्युक्त लेनदेनों के लिए बी.एम.वाई. लिमिटेड की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । *8*

अथवा

'ब्लू स्टार लिमिटेड' की अधिकृत पूँजी ₹ 2,00,000 थी, जो ₹ 10 प्रत्येक के 20,000 अंशों में विभक्त थी । इन अंशों में से 6,000 अंश क्रय किए गए भवन के विक्रेता को निर्गमित किए गए । 8,000 अंशों को जनता को निर्गमित किया गया तथा ₹ 5 प्रति अंश माँगा गया जिसका भुगतान निम्न रूप से करना था :

आवेदन पर – ₹ 2 प्रति अंश

आबंटन पर – ₹ 1 प्रति अंश

प्रथम याचना पर – माँगी गई राशि का शेष

इन अंशों पर प्राप्त राशि निम्न प्रकार से थी :

6,000 अंशों पर – पूर्ण माँगी गई राशि

1,250 अंशों पर – ₹ 3 प्रति अंश

750 अंशों पर – ₹ 2 प्रति अंश

निदेशकों ने उन 750 अंशों का हरण कर लिया जिन पर ₹ 2 प्रति अंश प्राप्त हुआ था । उपर्युक्त लेनदेनों के लिए ब्लू स्टार लिमिटेड की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए । *8*

'BMY Ltd.' invited applications for issuing 1,00,000 equity shares of ₹ 10 each at a premium of ₹ 10 per share. The amount was payable as follows :

On application – ₹ 10 per share (including ₹ 5 premium)

On allotment – The balance

The issue was fully subscribed. A shareholder holding 300 shares paid the full share money with application. Another shareholder holding 200 shares failed to pay the allotment money. His shares were forfeited. Later on these shares were re-issued for ₹ 4,000 as fully paid up.

Pass necessary journal entries for the above transactions in the books of BMY Ltd.

OR

'Blue Star Ltd.' was registered with an authorized capital of ₹ 2,00,000 divided into 20,000 shares of ₹ 10 each. 6,000 of these shares were issued to the vendor for building purchased. 8,000 shares were issued to the public and ₹ 5 per share were called up as follows :

On application – ₹ 2 per share

On allotment – ₹ 1 per share

On first call – Balance of the called up amount

The amounts received on these shares were as follows :

On 6,000 shares – Full amount called

On 1,250 shares – ₹ 3 per share

On 750 shares – ₹ 2 per share

The directors forfeited 750 shares on which ₹ 2 per share were received. Pass necessary journal entries for the above transactions in the books of Blue Star Ltd.

17. ओम, राम तथा शान्ति एक फर्म में साझेदार थे तथा 3 : 2 : 1 के अनुपात में लाभ बाँटते थे । 1 अप्रैल, 2014 को उनका स्थिति विवरण निम्न प्रकार से था :

देयताएँ		राशि ₹	सम्पत्तियाँ	राशि ₹
पूँजी खाते :			भूमि तथा भवन	3,64,000
ओम	3,58,000		संयंत्र तथा मशीनरी	2,95,000
राम	3,00,000		फर्नीचर	2,33,000
शान्ति	2,62,000	9,20,000	प्राप्य बिल	38,000
सामान्य संचय		48,000	विविध देनदार	90,000
लेनदार		1,60,000	स्टॉक	1,11,000
देय बिल		90,000	बैंक	87,000
		12,18,000		12,18,000

उपर्युक्त तिथि को निम्न शर्तों पर हनुमान को एक नया साझेदार बनाया गया :

(i) वह अपनी पूँजी के लिए ₹ 1,00,000 लाएगा तथा लाभ में उसका भाग 1/10 होगा ।

(ii) वह ख्याति प्रीमियम के अपने भाग के लिए आवश्यक राशि लाएगा । फर्म की ख्याति का मूल्यांकन ₹ 3,00,000 किया गया ।

(iii) बट्टे पर भुनाए गए प्राप्य बिलों के लिए ₹ 18,000 की एक देयता बनाई जाएगी ।

(iv) स्टॉक तथा फर्नीचर के मूल्य को 20% से घटाया जाएगा ।

(v) भूमि तथा भवन के मूल्य को 10% से बढ़ाया जाएगा ।

(vi) साझेदारों के पूँजी खातों का समायोजन हनुमान की पूँजी के आधार पर उनके लाभ सहभाजन अनुपात में चालू खाता खोलकर किया जाएगा ।

पुनर्मूल्यांकन खाता तथा साझेदारों के पूँजी खाते तैयार कीजिए । *8*

अथवा

जेवियर, यूसुफ तथा जमन एक फर्म में साझेदार थे तथा 4 : 3 : 2 के अनुपात में लाभ बाँटते थे । 1.4.2014 को उनका स्थिति विवरण निम्न प्रकार से था :

देयताएँ	राशि ₹	सम्पत्तियाँ	राशि ₹
विविध लेनदार	41,400	बैंक में रोकड़	33,000
पूँजी खाते :		विविध देनदार 30,450	
		घटा : डूबत ऋणों के	
जेवियर 1,20,000		लिए प्रावधान 1,050	29,400
यूसुफ 90,000		स्टॉक	48,000
जमन 60,000	2,70,000	संयंत्र तथा मशीनरी	51,000
		भूमि तथा भवन	1,50,000
	3,11,400		3,11,400

यूसुफ ख़राब स्वास्थ्य से पीड़ित था, अत: उसने फर्म से अवकाश लेने का नोटिस दिया । 1.4.2014 को एक समझौता हुआ, जिसकी शर्तें निम्न प्रकार से थीं :

(i) भूमि तथा भवन के मूल्य को 10% से बढ़ाया जाएगा ।

(ii) डूबत ऋणों के लिए प्रावधान की अब आवश्यकता नहीं है ।

(iii) स्टॉक का मूल्य 20% से बढ़ाया जाएगा ।

(iv) फर्म की ख्याति का मूल्य ₹ 54,000 तय किया गया । उसमें से यूसुफ के भाग को जेवियर तथा जमन के पूँजी खातों में समायोजित किया जाएगा । उनका भावी लाभ सहभाजन अनुपात 2 : 1 है ।

(v) नई बनाई गई फर्म की सम्पूर्ण पूँजी इस तरह से पुनः समायोजित की जाएगी कि यह जेवियर तथा जमन के नये लाभ सहभाजन अनुपात में हो । इसके लिए आवश्यक नगद लाया जाएगा अथवा भुगतान होगा ।

पुनर्मूल्यांकन खाता तथा साझेदारों के पूँजी खाते तैयार कीजिए । *8*

Om, Ram and Shanti were partners in a firm sharing profits in the ratio of 3 : 2 : 1. On 1st April, 2014 their Balance Sheet was as follows :

Liabilities	Amount ₹	Assets	Amount ₹
Capital Accounts :		Land and Building	3,64,000
Om 3,58,000		Plant and Machinery	2,95,000
Ram 3,00,000		Furniture	2,33,000
Shanti 2,62,000	9,20,000	Bills Receivables	38,000
General Reserve	48,000	Sundry Debtors	90,000
Creditors	1,60,000	Stock	1,11,000
Bills Payable	90,000	Bank	87,000
	12,18,000		12,18,000

On the above date Hanuman was admitted on the following terms :

(i) He will bring ₹ 1,00,000 for his capital and will get 1/10th share in the profits.

(ii) He will bring necessary cash for his share of goodwill premium. The goodwill of the firm was valued at ₹ 3,00,000.

(iii) A liability of ₹ 18,000 will be created against bills receivables discounted.

(iv) The value of stock and furniture will be reduced by 20%.

(v) The value of land and building will be increased by 10%.

(vi) Capital accounts of the partners will be adjusted on the basis of Hanuman's capital in their profit sharing ratio by opening current accounts.

Prepare Revaluation Account and Partners' Capital Accounts.

OR

Xavier, Yusuf and Zaman were partners in a firm sharing profits in the ratio of 4 : 3 : 2. On 1.4.2014 their Balance Sheet was as follows :

Liabilities	Amount ₹	Assets	Amount ₹
Sundry Creditors	41,400	Cash at Bank	33,000
Capital Accounts : Xavier 1,20,000 Yusuf 90,000 Zaman 60,000	2,70,000	Sundry Debtors 30,450 Less : Provision for Bad Debts 1,050	29,400
		Stock	48,000
		Plant and Machinery	51,000
		Land and Building	1,50,000
	3,11,400		3,11,400

Yusuf had been suffering from ill health and thus gave notice of retirement from the firm. An agreement was, therefore, entered into as on 1.4.2014, the terms of which were as follows :

(i) That land and building be appreciated by 10%.

(ii) The provision for bad debts is no longer necessary.

(iii) That stock be appreciated by 20%.

(iv) That goodwill of the firm be fixed at ₹ 54,000. Yusuf's share of the same be adjusted into Xavier's and Zaman's Capital Accounts, who are going to share future profits in the ratio of 2 : 1.

(v) The entire capital of the newly constituted firm be readjusted by bringing in or paying necessary cash so that the future capitals of Xavier and Zaman will be in their profit sharing ratio.

Prepare Revaluation Account and Partners' Capital Accounts.

खण्ड ख
(वित्तीय विवरणों का विश्लेषण)

PART B
(Analysis of Financial Statements)

18. निम्नलिखित में से कौन-से लेनदेन से रोकड़ प्रवाह होगा ?

(i) बैंक से ₹ 20,000 का आहरण ।

(ii) मशीनरी के विक्रेताओं को ₹ 20,000 के 9% ऋणपत्रों का निर्गमन ।

(iii) देनदारों से ₹ 19,000 प्राप्त किए गए ।

(iv) बैंक में ₹ 10,000 के चैक जमा किए । *1*

Which of the following transactions will result into flow of cash ?

(i) Cash withdrawn from bank ₹ 20,000.

(ii) Issued ₹ 20,000, 9% debentures for the vendors of machinery.

(iii) Received ₹ 19,000 from debtors.

(iv) Deposited cheques of ₹ 10,000 into bank.

19. रोकड़ प्रवाह विवरण तैयार करते समय मानव लिमिटेड के लेखपाल ने स्थायी परिसम्पत्तियों पर लगाए गए मूल्यह्रास को परिचालन क्रियाकलापों से रोकड़ प्रवाह की गणना करने के लिए शुद्ध लाभ में जोड़ दिया । क्या उसने यह सही किया ? कारण बताइए । *1*

The accountant of Manav Ltd. while preparing Cash Flow Statement added depreciation provided on fixed assets to net profit for calculating cash flow from operating activities. Was he correct in doing so ? Give reason.

20. कम्पनी अधिनियम, 1956 की सूची VI भाग I के अनुसार कम्पनी के स्थिति विवरण में निम्न मदों को किन-किन मुख्य शीर्षकों तथा उप-शीर्षकों के अन्तर्गत दर्शाया जाएगा :

(i) लाभ-हानि विवरण द्वारा दर्शायी गयी शुद्ध हानि ।

(ii) पूँजी शोधन संचय ।

(iii) बॉण्ड्स ।

(iv) माँग पर प्रतिदेय ऋण ।

(v) अदत्त लाभांश ।

(vi) भवन ।

(vii) ट्रेडमार्क ।

(viii) कच्चा माल । *4*

Under which major headings and sub-headings will the following items be shown in the Balance Sheet of a company as per Schedule VI Part I of the Companies Act, 1956 :

(i) Net loss as shown by Statement of Profit and Loss.
(ii) Capital redemption reserve.
(iii) Bonds.
(iv) Loans repayable on demand.
(v) Unpaid dividend.
(vi) Buildings.
(vii) Trademarks.
(viii) Raw materials.

21. एक कम्पनी का चालू अनुपात 2·1 : 1·2 है । कारण देते हुए बताइए कि निम्नलिखित लेनदेनों से यह अनुपात बढ़ेगा, घटेगा अथवा इसमें कोई परिवर्तन नहीं होगा :

(i) ₹ 1,00,000 के 9% ऋणपत्रों का शोधन 10% के प्रीमियम पर किया ।
(ii) देनदारों से ₹ 17,000 प्राप्त किए ।
(iii) मशीनरी के विक्रेताओं को ₹ 2,00,000 के समता अंशों का निर्गमन किया ।
(iv) लेनदारों द्वारा लिखे गए ₹ 7,000 के विनिमय पत्र स्वीकार किए । *4*

The Current Ratio of a company is 2·1 : 1·2. State with reasons which of the following transactions will increase, decrease or not change the ratio :

(i) Redeemed 9% debentures of ₹ 1,00,000 at a premium of 10%.
(ii) Received from debtors ₹ 17,000.
(iii) Issued ₹ 2,00,000 equity shares to the vendors of machinery.
(iv) Accepted bills of exchange drawn by the creditors ₹ 7,000.

22. कम लागत पर जेनरिक दवाओं का उत्पादन करने वाली कम्पनी 'फार्मा लिमिटेड' का आदर्श-वाक्य 'स्वस्थ भारत' है । इसके प्रबंधक तथा कर्मचारी मेहनती, ईमानदार तथा अभिप्रेरित हैं । 31.3.2014 को समाप्त हुए वर्ष में कम्पनी का शुद्ध लाभ दुगुना हो गया । अपने निष्पादन से उत्साहित कम्पनी ने अपने सभी कर्मचारियों को पिछले वर्ष की तुलना में दुगुनी दर से बोनस देने का निर्णय किया ।

31.3.2013 तथा 31.3.2014 को समाप्त हुए वर्षों के लिए कम्पनी का तुलनात्मक लाभ-हानि विवरण निम्न प्रकार से है :

फार्मा लिमिटेड
तुलनात्मक लाभ-हानि विवरण

विवरण	नोट संख्या	2012 – 13 ₹	2013 – 14 ₹	निरपेक्ष परिवर्तन ₹	% परिवर्तन
कार्यकलापों से आगम		20,00,000	30,00,000	10,00,000	50
घटा – कर्मचारी हितलाभ व्यय		12,00,000	14,00,000	2,00,000	16·67
कर पूर्व लाभ		8,00,000	16,00,000	8,00,000	100
कर 25% की दर से		2,00,000	4,00,000	2,00,000	100
कर पश्चात् लाभ		6,00,000	12,00,000	6,00,000	100

(i) 31 मार्च, 2013 तथा 2014 को समाप्त हुए वर्षों के लिए शुद्ध लाभ अनुपात की गणना कीजिए ।

(ii) किन्हीं दो मूल्यों की पहचान कीजिए, जिन्हें 'फार्मा लिमिटेड' प्रचारित करना चाहती है । *4*

The motto of 'Pharma Ltd.', a company engaged in the manufacturing of low-cost generic medicines, is 'Healthy India'. Its management and employees are hardworking, honest and motivated. The net profit of the company doubled during the year ended 31.3.2014. Encouraged by its performance, the company decided to pay bonus to all employees at double the rate than last year.

Following is the Comparative Statement of Profit and Loss of the company for the years ended 31.3.2013 and 31.3.2014.

Pharma Ltd.

Comparative Statement of Profit and Loss

Particulars	Note No.	2012 – 13 ₹	2013 – 14 ₹	Absolute Change ₹	% Change
Revenue from operations		20,00,000	30,00,000	10,00,000	50
Less : Employees benefit expenses		12,00,000	14,00,000	2,00,000	16·67
Profit before tax		8,00,000	16,00,000	8,00,000	100
Tax at 25% rate		2,00,000	4,00,000	2,00,000	100
Profit after tax		6,00,000	12,00,000	6,00,000	100

(i) Calculate Net Profit Ratio for the years ending 31th March, 2013 and 2014.

(ii) Identify any two values which 'Pharma Ltd.' is trying to propagate.

23. 31.3.2014 को सोलर पॉवर लिमिटेड का स्थिति विवरण निम्न प्रकार से है :

सोलर पॉवर लिमिटेड
स्थिति विवरण

	विवरण	नोट संख्या	31.3.2014 ₹	31.3.2013 ₹
I – समता तथा देयताएँ :				
1.	**अंशधारी निधियाँ :**			
	(अ) अंश पूँजी		24,00,000	22,00,000
	(ब) संचय एवं आधिक्य	1	6,00,000	4,00,000
2.	**अचल देयताएँ :**			
	दीर्घकालीन ऋण		4,80,000	3,40,000
3.	**चालू देयताएँ :**			
	(अ) व्यापारिक देयताएँ		3,58,000	4,08,000
	(ब) लघुकालीन प्रावधान		1,00,000	1,54,000
	कुल		39,38,000	35,02,000
II – परिसम्पत्तियाँ :				
1.	**अचल परिसम्पत्तियाँ :**			
	(अ) स्थायी परिसम्पत्तियाँ :			
	(i) मूर्त	2	21,40,000	17,00,000
	(ii) अमूर्त	3	80,000	2,24,000
2.	**चालू परिसम्पत्तियाँ :**			
	(अ) चालू निवेश		4,80,000	3,00,000
	(ब) स्टॉक (मालसूची)		2,58,000	2,42,000
	(स) व्यापारिक प्राप्तियाँ		3,40,000	2,86,000
	(द) रोकड़ तथा रोकड़ तुल्य		6,40,000	7,50,000
	कुल		39,38,000	35,02,000

खातों के नोट्स

नोट सं.	विवरण	31.3.2014 को ₹	31.3.2013 को ₹
1	**संचय एवं आधिक्य** आधिक्य (लाभ-हानि विवरण का शेष)	6,00,000	4,00,000
2	**मूर्त परिसम्पत्तियाँ** मशीनरी घटा : एकत्रित मूल्यहास	25,40,000 (4,00,000)	20,00,000 (3,00,000)
3	**अमूर्त परिसम्पत्तियाँ** ख्याति	80,000	2,24,000

अतिरिक्त सूचना :

वर्ष में एक मशीनरी जिसकी लागत ₹ 48,000 थी तथा जिस पर एकत्रित मूल्यहास ₹ 32,000 था को ₹ 12,000 में बेच दिया गया ।

रोकड़ प्रवाह विवरण तैयार कीजिए । *6*

Following is the Balance Sheet of Solar Power Ltd. as at 31.3.2014 :

Solar Power Ltd.

Balance Sheet

	Particulars	Note No.	31.3.2014 ₹	31.3.2013 ₹
I – Equity and Liabilities :				
1.	**Shareholder's Funds :**			
	(a) Share Capital		24,00,000	22,00,000
	(b) Reserves and Surplus	1	6,00,000	4,00,000
2.	**Non-Current Liabilities :**			
	Long-Term Borrowings		4,80,000	3,40,000
3.	**Current Liabilities :**			
	(a) Trade Payables		3,58,000	4,08,000
	(b) Short-Term Provisions		1,00,000	1,54,000
	Total		39,38,000	35,02,000
II – Assets :				
1.	**Non-Current Assets :**			
	(a) Fixed Assets :			
	(i) Tangible	2	21,40,000	17,00,000
	(ii) Intangible	3	80,000	2,24,000
2.	**Current Assets :**			
	(a) Current Investments		4,80,000	3,00,000
	(b) Inventories		2,58,000	2,42,000
	(c) Trade Receivables		3,40,000	2,86,000
	(d) Cash and Cash equivalents		6,40,000	7,50,000
	Total		39,38,000	35,02,000

Notes to Accounts

S.No.	Particulars	As on 31.3.2014 ₹	As on 31.3.2013 ₹
1.	**Reserves and Surplus** Surplus (balance in Statement of Profit and Loss)	6,00,000	4,00,000
2.	**Tangible Assets** Machinery Less : Accumulated Depreciation	25,40,000 (4,00,000)	20,00,000 (3,00,000)
3.	**Intangible Assets** Goodwill	80,000	2,24,000

Additional Information :

During the year a piece of machinery costing ₹ 48,000 on which accumulated depreciation was ₹ 32,000 was sold for ₹ 12,000.

Prepare Cash Flow Statement.

खण्ड ख

(अभिकलित्र लेखांकन)

PART B

(Computerized Accounting)

18. सेल्स जर्नल के लिए 'एस.जे.' तथा नई दिल्ली रेलवे स्टेशन के लिए 'एन.डी.आर.एस.' निम्नलिखित में से किसके उदाहरण हैं ?

(i) खण्ड (ब्लॉक) कोड्स ।

(ii) स्मृति सहायक (नेमोनिक) कोड्स ।

(iii) अनुक्रमिक (सीक्यून्शीयल) कोड्स ।

(iv) लेखांकन कोड्स । *1*

'SJ' for sales journal and 'NDRS' for New Delhi railway station are the examples of which of the following ?

(i) Block codes.

(ii) Mnemonic codes.

(iii) Sequential codes.

(iv) Accounting codes.

19. टेबल्स के मध्य सम्बन्ध के उपयोग के लिए प्रयुक्त सामान्य फील्ड्स को कहते हैं :

(i) कुंजी फील्ड्स ।

(ii) टेबल फील्ड्स ।

(iii) प्रमुख फील्ड्स ।

(iv) संयुक्त फील्ड्स । *1*

The common fields used in a relationship between tables are called :

(i) Key fields.

(ii) Table fields.

(iii) Main fields.

(iv) Joint fields.

20. चालू वेतन-प्रपत्र अवधि के लिए 'कटौतियों' की गणना करते समय ध्यान में रखे जाने वाले तत्त्वों का उल्लेख कीजिए । *4*

State the elements which are considered while calculating 'deductions' for current payroll period.

21. 'डी.बी.एम.एस.' का क्या अर्थ है ? इसके किन्हीं दो लाभों को समझाइए । *4*

What is meant by 'DBMS' ? Explain any two of its advantages.

22. ग्राफ/चार्ट का उपयोग करने के किन्हीं दो लाभों को समझाइए । *4*

Explain any two advantages of using graphs/charts.

23. सशर्त नमूने (कन्डीशनल फॉर्मेट) को बदलने हेतु लिए जाने वाले चरणों का उल्लेख कीजिए । *6*

State the steps to be followed to change conditional format.

<table>
<tr><th colspan="3">Q. Set No.</th><th rowspan="2">Marking Scheme 2014-15
Accountancy (055)
Outside Delhi – 67/1
Expected Answers / Value points</th><th rowspan="2">Distribution of marks</th></tr>
<tr><th>67/1</th><th>67/2</th><th>67/3</th></tr>
<tr><td>1</td><td>6</td><td>3</td><td>Q. In the absence of.................. allowed.
Ans. (ii) @ 6 % per annum.</td><td>1 Mark</td></tr>
<tr><td>2</td><td>5</td><td>5</td><td>Q. Geeta, Sunita and Anita.................... of your answer.
Ans. No, the accountant didn’t give correct treatment as capital account of the partners are to be debited.</td><td>1 Mark</td></tr>
<tr><td>3</td><td>4</td><td>1</td><td>Q. On the death......................Account.
Ans.
(iii) Debit of Profit and Loss Suspense Account.</td><td>1 Mark</td></tr>
<tr><td>4</td><td>3</td><td>2</td><td>Q. Anant, Gulab and Khushbu...................Khushbu.
Ans.
Journal
<table>
<tr><th>Date</th><th>Particulars</th><th>LF</th><th>Dr (₹)</th><th>Cr (₹)</th></tr>
<tr><td>2014
April 1</td><td>Gulab’s Capital A/c Dr.
Khushbu’s Capital A/c Dr.
To Anant’s Capital A/c
(Being treatment of goodwill in change in profit sharing ratio recorded i.e 1:4)</td><td></td><td>8,000
32,000</td><td>

40,000</td></tr>
</table></td><td>1 Mark</td></tr>
<tr><td>5</td><td>2</td><td>6</td><td>Q. Give the...................................... forfeiture of share.
Ans.
Forfeiture of shares means cancellation of shares alloted and treating actually received amount as forfeited.
[or any other suitable meaning]</td><td>1 Mark</td></tr>
<tr><td>6</td><td>1</td><td>4</td><td>Q. Nirman Ltd. Issued............................final call was.
Ans. (iii) ₹ 2,21,000</td><td>1 Mark</td></tr>
<tr><td>7</td><td>-</td><td>-</td><td>Q. Guru Ltd. ....allotment of shares.
Ans.
Alternatives available to the Board of directors are :-
• Excess applications may be rejected and shares may be allotted to the remaining applicants as full.
• Shares may be allotted to all the applicants on pro rata basis.
• Some of the applications may be rejected & shares may be allotted to the remaining applicants on pro rata basis.</td><td>1 Mark each
=
3 Marks</td></tr>
<tr><td>8</td><td>8</td><td>8</td><td>Q. On 1-4-2013 Brij and Nandan.....................year ended 31-3-2014.
Ans.</td><td></td></tr>
</table>

In the books of Brij and Nandan
Profit & Loss Appropriation A/c
Dr. For the year ended 31st March 2014 Cr.

Particulars	Amount (₹)	Particulars	Amount (₹)
To Interest on Capital: Brij's Capital A/c 80,000 Nandan's CapitalA/c 1,20,000 ①	2,00,000	By Profit and loss A/c ①	2,00,000
	2,00,000		2,00,000

= **3 marks**

Working Notes:

Interest on capital of Brij = ₹ 1,20,000
Inter. on capital ofNandan = ₹ 1,80,000 ①
Proportionate profit = 1,20,000/ 3,00,000 x 2,00,000 = ₹ 80,000
= 1,80,000 / 3,00,000 X 2,00,000 = ₹ 1,20,000

Note: If an examinee has not given the working notes but prepared the correct profit and loss appropriation account full credit to be given

9 - -

Q. 'Suvidha Ltd...........................to Accounts.
Ans.

Balance Sheet of Suvidha Ltd.
As at ....(As per revised schedule VI)

Particulars	Note No.	Amount ₹ Current year	Amount ₹ Previous year
EQUITY & LIABILITIES I Shareholder's funds : a) Share Capital	1	1,00,00,000	

1

Notes to Accounts :

Particulars	₹
(1) Share Capital	
Authorised Capital :	
10,00,000 equity shares of ₹ 100 each	10,00,00,000
Issued Capital	
1,00,000 equity shares of ₹ 100 each	100,00,000
Subscribed and fully paid	
1,00,000 shares of ₹ 100 each	100,00,000

1
½
½
= **3 Marks**

10 10 10

Q. 'Good Blankets Ltd. ....to the society.
Ans.
a)

Books of Good Blankets Ltd.
Journal

Date	Particulars	LF	Dr (₹)	Cr (₹)
i.	Machinery A/c Dr. To Vendors A/c (Being purchase of machinery from vendors)		7,00,000	7,00,000
ii.	Vendors A/c Dr. To Equity Share Capital A/c To 8% Debentures A/c (Being issue of equity shares and debentures at par to vendors) **OR**		7,00,000	 5,00,000 2,00,000

1
1

	Vendors A/c Dr. To Equity Share Capital A/c (Being issue of equity shares)		5,00,000	½	5,00,000
	Vendors A/c Dr. To 9% Debentures A/c (Being issue debentures at par)		2,00,000	½	2,00,000

b) **Values which the company wants to communicate to the society:** ***(Any one)***

- Social responsibility
- Generation of employment opportunities in rural areas

(OR any other suitable value.)

1

=
3 Marks

11 - -

Q. Arun, Varun and Karan....................... transferred to his Capital account.

Ans.

Dr. Karan's Capital A/c Cr.

Particulars		Amount (₹)	Particulars		Amount (₹)
To Balance b/d	½	13,000	By Arun's Capital A/c	½	90,000
To Karan's Executor A/c	½	2,00,430	By Varun's Capital A/c	½	67,500
			By P/L Suspense A/c	1	26,250
			By Karan's Loan A/c	½	28,000
			By interest on Loan	½	1,680
		2,13,430			2,13,430

Working notes:

i. Calculation of Interest on Loan: 28,000 x 12/100 x 6/12 = ₹ 1,680

ii. Calculation of Share of Profit =
1,75,000 x 3/10 x 6/12 = ₹ 26,250

iii. Share in Goodwill = 3 x 7,00,000/4 x 3/10 = ₹ 1,57,500
Arun's share = ₹ 90,000
Varun's share = ₹ 67,500

=
4 Marks

12 12 12

Q. Prem, Param and Priya..............................and Priya.

Ans.

Journal

Date	Particulars	LF	Dr (₹)	Cr (₹)
	Param'scurrent a/c Dr.		1,55,000	
	Priya's Current A/c Dr.		1,55,000	
	To Prem's Current A/c			3,10,000
	(Change in profit sharing ratio incorporated retrospectively)			

2

Working notes

Table showing adjustments

Particulars		Prem (₹)	Param(₹)	Priya (₹)	Total (₹)	
Profits already distributed	(Dr.)	3,10,000	4,65,000	7,75,000	15,50,000	1
Profits to be distributed	(Cr.)	6,20,000	3,10,000	6,20,000	15,50,000	1
Net effect		**3,10,000(Cr)**	**1,55,000(Dr)**	**1,55,000(Dr)**	---	

2

=
4 Marks

Note. Working notes in any form to be given full credit

13 15 14

Q. On 1-1-2008, Uday......................Govind's death.

Ans.

1. **Calculation of Sacrificing ratio**

Sacrificing Ratio of Uday 5/10 – 3/10 = 2/10 ①

Sacrificing Ratio of Kaushal 5/10 – 2/10 = 3/10 ①

Sacrificing Ratio =2:3

2

New profit sharing ratio of uday Kaushal Govind and Hari :

Uday's new share 3/10 -1/30 = 9/30-1/30 = 8/30 (½)

Kaushal's new share 2/10 – 1/30 = 6/30-1/30 = 5/30 (½)

Govind's new share 5/10 -1/30 = 15/30 -1/30 = 14/30 (½)

Hari's new share 1/30 + 1/30 + 1/30 = 3/30 (½)

2

New ratio = 8:5:14:3

New profit sharing ratio on Gobind's death = Uday 8/30 +7/30 = 15/30 (½)

Kaushal new share = 5/30 (½)

Hari new profit sharing ratio= 3/30 +7/30 =10/30 (½)

2

New ratio = 15:5:10 **or 3:1:2** (½)

New Profit sharing ratio of Uday, Kaushal, Govind and Hari on Hari's admission is **8:5:14:3**

New Profit sharing ratio of Uday, Kaushal and Hari on Govind's death is **3:1:2.**

=

6 Marks

14 13 15

Q. Ananya Ltd................................redeemed.

Ans.

Dr. **Cr.**

9% Debentures A/c

Date	**Particulars**	**LF**	**Amount (₹)**	**Date**	**Particulars**	**LF**	**Amount (₹)**
2009 Mar 31	To Balance c/d		1,00,00,000 1,00,00,000	2008 Apr 1	By Debentures app & all A/c By Discount on issse of debentures A/c	①	95,00,000 5,00,000 1,00,00,000
2010 Mar 31	To Balance c/d		1,00,00,000 1,00,00,000	2009 Apr 1	By Balance b/d	①	1,00,00,000 1,00,00,000
2011 Mar 31 Mar 31	To Debenture holders A/c To Balance c/d		10,00,000 90,00,000 1,00,00,000	2010 Apr 1	By Balance b/d	①	1,00,00,000 1,00,00,000
2012 Mar 31 Mar 31	To Debenture Holder A/c To Balance c/d		20,00,000 70,00,000 90,00,000	2011 Apr 1	By Balance b/d	①	90,00,000 90,00,000
2013 Mar 31 Mar 31	To Debenture Holder A/c To Balance c/d		30,00,000 40,00,000 70,00,000	2012 Apr 1	By Balance b/d	①	70,00,000 70,00,000
2014 Mar 31	To Debenture holders A/c		40,00,000 40,00,000	2013 Apr 1	By Balance B/d	①	40,00,000 40,00,000

=

6 Marks

15 | 14 | 13

Q. Mala, Neela and Kala..................................amounts.

Ans.

Dr. **Realisation A/c** **Cr.**

Particulars	Amt (₹)	Particulars	Amt (₹)
To Sundry Assets:		By Provision for bad debts	1,000
Machinery 10,000		By Sundry Creditors	15,000
Stock 21,000		By Sheela's Loan	13,000
Debtors 20,000		By Repairs and Renewals reserve	1,200
Prepaid Insurance 400			
Investments 3,000	54,400	By cash – Assets sold:	
		Machinery 8,000	
To Mala's capital A/c --Sheela's Loan	13,000	Stock 14,000	
		Debtors 16,000	38,000
To Cash- creditors paid	15,000	By Mala's Capital-Investments	2,000
To Cash- dishonoured bill paid	5,000	**By Loss Transferred to Partners' Capital A/c:**	
To Cash- Expenses	800		
		Mala 9,000	
		Neela 6,000	
		Kala 3,000	**18,000** ①
	88,200		**88,200**

1

Partner's Capital A/c

Particulars	Mala (₹)	Neela (₹)	Kala (₹)	Particulars	Mala (₹)	Neela (₹)	Kala (₹)
To Realisation A/c ①	**9,000**	**6,000**	**3,000**	**By Balance b/d**	**10,000**	**15,000**	**2,000** ①
To Realisation A/c ①	**2,000**	—	—	**By Realisation A/c**	**13,000**	—	— ①
To Cash A/c	12,000	9,000	—	By Cash A/c	—	—	1,000
	23,000	**15,000**	**3,000**		**23,000**	**15,000**	**3,000**

4

Dr. **Cash A/c** **Cr.**

Particulars	Amount (₹)	Particulars	Amount (₹)
To balance b/d	2,800	By Realisation A/c – Creditors paid	15,000
To realisation A/c – Sale of Assets	38,000	By Dishonoured bill	5,000
To Kala's Capital A/c	1,000	**By Realisation A/c (Expenses)**	**800** ①
		By Mala's capital A/c	12,000
		By Neela's Capital A/c	9,000
	41,800		**41,800**

1

=

6 Marks

16 | - | -

Q. BMY Ltd............................. in the books of BMY Ltd.

Ans.

Books of BMY Ltd.

Journal

Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)
i.	Bank A/c Dr. To Equity Share Application A/c (Being application money received with premium from 10,000 applicants)		10,03,000	10,03,000

1

ii.	Equity Share Application A/c Dr. To Equity Share Capital A/c To Equity share Allotment A/c To securities premium A/c (Being application money transferred to share capital)		10,03,000	5,00,000 3,000 5,00,000	1 ½
iii.	Equity Share Allotment A/c Dr. To Equity share Capital A/c To securities premium A/c (Being allotment money due with premium)		10,00,000	5,00,000 5,00,000	1
iv.	Bank A/c Dr. To Equity share Allotment A/c (Being allotment money received) **OR** Bank A/c Dr. Calls in arrears A/c Dr. To Equity Share Allotment A/c (Being allotment money received except on 200 shares and the advance adjusted)		9,95,000 9,95,000 2,000	9,95,000 9,97,000	1 ½
v.	Equity Share capital A/c Dr. Securities premium/ Securities premium reserve A/c Dr. To Share forfeited A/c To Equity share Allotment A/c/ Calls in arrears A/c (Being 200 shares forfeited)		2,000 1,000	1,000 2,000	1
vi.	Bank A/c Dr. To Equity Share Capital A/c To Securities Premium/Securities premium reserve A/c (Being 200 shares reissued for ₹ 20 per share fully paid up)		4,000	2,000 2,000	1
vii.	Share forfeiture A/c Dr. To capital reserve A/c (Being forfeiture balance transferred to capital reserve)		1,000	1,000	1 = 8 Marks

16 OR - - **Q. Blue Star Ltd...................................Blue Star Ltd.**

Ans.

Books of Blue Star Ltd.

Journal

Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)	
(i)	Building A/c Dr. To Vendor A/c (Being building purchased from vendor)		60,000	60,000	1
(ii)	Vendor A/c Dr. To Equity Share Capital A/c (Being shares issued to vendors)		60,000	60,000	1
(iii)	Bank A/c Dr. To Equity Share Application A/c (Being application money received from 8,000 applicants)		16,000	16,000	½

			(iv)	Equity Share Application A/c Dr.		16,000		½
				To Equity Share Capital A/c			16,000	
				(Being application money transferred to share capital)				
			(v)	Equity Share Allotment A/c Dr.		8,000		1
				To Equity share Capital a/c			8,000	
				(Being allotment money due@ Re.1per share)				
			(vi)	Bank A/c Dr.		7,250		1
				To Equity share Allotment A/c			7,250	
				(Being allotment money received)				
				OR				
				Bank A/c Dr.		7,250		
				Calls in arrear A/c Dr.		750		
				To Equity share allotment A/c			8,000	
				(Being allotment money receivedwith the exception of 750shares)				
			(vii)	Equity Share First Call A/c Dr.		16,000		1
				To Equity share Capital a/c			16,000	
				(Being First call money due)				
			(viii)	Bank A/c Dr.		12,000		1
				To Equity share First call A/c			12,000	
				(Being First call money received)				
				OR				
				Bank A/c Dr.		12,000		
				Calls in arrears A/c Dr.		4,000		
				To Equity share first and final call A/c			16,000	
				(being first and final call money received except on 2000 shares)				
			(ix)	Equity Share Capital A/c Dr.		3,750		1
				To share forfeited A/c			1,500	
				To Equity share Allotment A/c			750	
				To share First call A/c			1,500	
				(Being 750 shares were forfeited)				
				OR				=
				Share Capital A/c Dr.		3,750		**8 Marks**
				To Equity share forfeiture A/c			1,500	
				To calls in arrears A/c			2,250	
				(Being 750 shares forfeited)				
17	**17**	**17**		**Q. Om, Ram and Shanti......................... Capital Accounts.**				**2 ½**

Ans.

Revaluation A/c

Dr **Cr**

Particulars	**Amt (₹)**	**Particulars**		**Amt (₹)**
To liabilities for B/R discounted (½)	18,000	By land and building (½)		36,400
To stock (½)	22,200	By loss transferred to :		
To Furniture (½)	46,600	Om	25,200	
		Ram (½)	16,800	
		Shanti	8,400	50,400
	86,800			**86,800**

Partner's Capital A/c

Particulars	Om (₹)	Ram (₹)	Shanti (₹)	Particulars	Om (₹)	Ram (₹)	Shanti (₹)
To Revaluation A/c ①	25,200	16,800	8,400	By Balance b/d	3,58,000	3,00,000	2,62,000
				By General Reserve A/c ①	24,000	16,000	8,000
To Current A/cs ①		9,200	1,16,600	① By premium A/c	15,000	10,000	5,000
				By current A/c (½)	78,200		
To Balance c/d (½)	4,50,000	3,00,000	1,50,000				
	4,75,200	**3,26,000**	**2,75,000**		**4,75,200**	**3,26,000**	**2,75,000**

5

Hanuman's Capital A/c

Dr | Cr

Particulars	Amt (₹)	Particulars	Amt (₹)
To Balance c/d	1,00,000	By Bank A/c (½)	1,00,000
	1,00,000		**1,00,000**

½

Working Notes:

Hanuman's capital = 1,00,000

Hanuman's share = 1/10

Capital of the firm = 1,00,000 X 10 = 10,00,000

Less: Hanuman's capital = 1,00,000

9,00,000

Om's capital = 9,00,000 X 3/6 = 4,50,000

Ram's capital = 9,00,000 X 2/6 = 3,00,000

Shanti's capital = 9,00,000 X 1/6 = 1,50,000

Hanuman's capital = 1,00,000

2 ½ + 5 + ½ = 8 Marks

---

17 OR | 17 OR | 17 OR

Q. Xavier, Yusuf.................................accounts.

Ans.

Revaluation A/c

Dr | Cr

Particulars	Amt (₹)	Particulars	Amt (₹)
To loss transferred to:		By land and building A/c (½)	15,000
Xavier 11,400		By provision for Bad debts A/c (½)	1,050
Y usuf 8,550			
Zaman 5,700 (½)	25,650	By stock A/c (½)	9,600
	25,650		**25,650**

2

Partner's Capital A/c

Particulars	Xavier (₹)	Yusuf (₹)	Zaman (₹)	Particulars	Xavier (₹)	Yusuf (₹)	Zaman (₹)
To Yusuf's capital A/c	12,000	—	6,000	By Balance b/d	1,20,000	90,000	60,000
				By Revaluation A/c	11,400	8,550	5,700
To Yusuf's Loan A/c	—	1,16,550	—	By Xavier's Capital A/c	—	12,000	—
To balance c/d	1,19,400	—	59,700	By Zaman's Capital A/c	—	6,000	—
	1,31,400	**1,16,550**	**65,700**		**1,31,400**	**1,16,550**	**65,700**
To Balance c/d	1,19,400	—	59,700	By Balance b/d	1,19,400	—	59,700

6

= 8 marks

Working Notes:

1. Gaining Ratio = New share – old share

Xavier = 2/3 – 4/9 = 2/9

Zaman = 1/3 – 2/9 = 1/9

Gaining ratio = 2:1

Yusuf'sshare of Goodwill = 54,000 X 3/9 = 18,000

Xavier's capital a/c = 18,000 X 2/3 = 12,000

Zaman's Capital A/c = 18,000 x 1/3 = 6,000

2. Xavier's Capital = 1,19,400
   Zaman's capital =59.700
   Total capital = 1,19,400 + 59,700 = 1,79,100
   Xavier's share = 1,79,000 X 2/3 = 1.19,400
   Zaman's share = 1,79,000 X 1/3 = 59,700

Note : No marks for working notes.

PART B

(Financial Statements Analysis)

18 - -

Q. Which..bank.

Ans.

(iii) Received Rs. 19,000 from debtors.

1 Mark

19 - -

Q. The accountant.............................reason.

Ans.

Yes, he is correct because depreciation is a non cash expense/item.

1 Mark

20 - -

Q. Under which................................ three years.

Ans.

S.No.	**Items**	**Headings**	**Sub headings**
1	Net loss as shown by statement of Profit and Loss	Shareholder's funds	Reserve and Surplus as negative item ½
2	Capital Redemption Reserve	Shareholder's funds	Reserve and Surplus ½
3	Bonds	Non current liabilities	Long term borrowings ½
4	Loans payable on demand	Current liabilities	Short term borrowings ½
5	Unpaid dividend	Current liabilities	Other current liabilities ½
6	Buildings	Non current assets	Fixed assets- tangible ½
7	Trademarks	Non current assets	Fixed assets-intangible ½
8	Raw material	Current assets	Inventory ½

½ x 8 = 4 Marks

21 21 21

Q. The current...creditors.

Ans.

<table>
<tr>
<td></td><td></td><td></td>
<td>
<table>
<tr><td></td><td></td><td>**Reason**</td></tr>
<tr><td>i)</td><td>Increase
/Decrease</td><td>if redemption of debentures takes place in the current year where outstanding debentures considered as current liability in such case ratio will **increase**.
Alternatively, Redemption of Debenture will **decrease** cash but current liabilities will remain the same.</td></tr>
<tr><td>ii)</td><td>No change</td><td>It will increase cash and decrease debtors with the same amount. No change in current assets and current liabilities.</td></tr>
<tr><td>iii)</td><td>No change</td><td>Both current assets and current liabilities are not affected,</td></tr>
<tr><td>iv)</td><td>No change</td><td>**No change** in current assets and current liabilities. Because increase in one current liability results in decrease in another current liability with the same amount.</td></tr>
</table>
</td>
<td>**1x4**
=
4 Marks</td>
</tr>
<tr>
<td>**22**</td><td>**22**</td><td>**22**</td>
<td>**Q. The motto....................................... to propagate.**
Ans.
a) **Net Profit Ratio = Net Profit / Revenue from operations x100** ①

As on 31-03-2013 = Net Profit / Revenue from operations x100
= 6,00,000 / 20,00,000 x 100
= 30% ½

As on 31-03-2014 = Net Profit / Revenue from operations x100
= 12,00,000 / 30,00,000 x 100 ½
= 40%
1 mark for formula and half a mark for calculation of profit of each year.

b) **Values:** **(Any two)**
• Participation of Employees in excess profits.
• Treating employees a part of the company.
• Ethical practices of company
• Hardwork and honesty of employees.
• Serving the organisation with dignity.
(Or any other suitable value)</td>
<td>**2**

2
=
4 Marks</td>
</tr>
<tr>
<td>**23**</td><td>**23**</td><td>**23**</td>
<td>**Q. Following ....statement.**
Ans.</td>
<td></td>
</tr>
</table>

Cash flow statement of Solar Power Ltd.

For the year ended 31st March 2014 as per AS-3 (Revised)

Particulars	Details (₹)	Amount (₹)	
A. Cash Flows from Operating Activities:			
Net Profit before tax & extraordinary items	2,00,000		
Add: Non cash and non-operating charges			
Goodwill written off	1,44,000		
Depreciation on machinery	1,32,000		
Loss on sale of machinery	4,000		
Operating profit before working capital changes	4,80,000		
Less: Increase in Current Assets			
Increase in trade receivables	(54,000)		
Increase in inventories	(16,000)		
Less: Decrease in Current Liabilities	(70,000)		
Decrease in trade payables	(50,000)		
Decrease in short term provisions	(54,000)		
Cash generated from Operating Activities	**(1,74,000)**	**3,06,000**	3
B. Cash flows from Investing Activities :			
Purchase of machinery	(5,88,000)		
Sale of machinery	12,000	**(5,76,000)**	1
Cash used in investing activities			
C. Cash flows from Financing Activities:			
Issue of share capital	2,00,000		
Money raised from borrowings	1,40,000	**3,40,000**	1
Cash from financing activities			
Net increase in cash & cash equivalents (A+B+C)		**70,000**	
Add: Opening balance of cash & cash equivalents:			
Current Investments	3,00,000		
Cash & cash equivalents	7,50,000	**10,50,000**	
Closing Balance of cash & cash equivalents:			
Current Investments	4,80,000		
Cash & cash equivalents	6,40,000	**11,20,000**	

Working Notes:

Machinery A/c.

Dr **Cr** ½

Particulars	₹	Particulars	₹
To Balance b/d	20,00,000		
		By Bank a/c	12,000
		By Accumulated Depreciation	32,000
		By Loss on sale of machinery	4,000
To Bank	5,88,000	By Balance c/d	25,40,000
	25,88,000		25,88,000

Accumulated Depreciation A/c

Dr **Cr** ½

Particulars	**₹**	**Particulars**	**₹**
To Machinery Disposal	32,000	By Balance b/d	3,00,000
To Balance c/d	4,00,000	By Depreciation a/c	1,32,000
	4,32,000		4,32,000

Notes:

- If short term provision is treated as provision for tax or provision for doubtful debts, full credit is to be given.
- If short term provision is treated as proposed dividend then cash flow from operating activity will be ₹ **4,60,000** and financing activity will be ₹ **1,86,000**.
- If the examinee has presented the working notes with asset disposal account full credit to be given.
- If the examinee has treated current investments as current assets then the cash flow from operating actvitities will be ₹ **1,26,000** and increase or **decrease** in cash and cash equvalents will be ₹ **1,10,000**

=

6 Marks

PART B

(Computerized Accounting)

18 19 19

Q. SJ for sales..............................accounting codes.

Ans.

(ii) Mnemonic Codes

1 Mark

19 18 18

Q. The common ....fields.

Ans.

(i) Key fields

1 Mark

20 22 21

Q. State the ....payroll period.

Ans.

Elements considered while calculating 'deductions' for current payroll period are:

1. PT professional tax applicable in state.
2. TDS- Tax deduction at source which is a statutory deduction and deducted towards monthly income tax liability.
3. Recovery of loan instatement if taken up by employee.

Any other deduction e.g 'advance against salary or festival advance etc.

4 Marks

21 20 22

Q. What is meant......................advantages.

Ans.

DBMS is a collection of programs that help a business to create and maintain a database. It is a general purpose software system that facilitates the process of defining, constructing and manipulating database for various applications

2

Advantages of DBMS **(Any Two)** with explanation:

1. Reduce Data redundancy.
2. Information protection
3. Data dictionary management.
4. Greater consistency
5. Reduced cost
6. Backup and recovery facility.

2

=

4 Marks

22	21	20	**Q. Explain................................graph/charts.** **Ans.** Following are the advantages of using Graph/ Charts: **(Any two)** **1.** Help to explore. **2.** Help to present. **3.** Help to convince. Suitable explanation.	**2+2** **=** **4 Marks**
23	-	-	**Q. State the steps.........................format.** **Ans.** (i) Select the range A1: A10 for eg (ii) On the Home tab, click conditional formatting clear rules from selected cells. (iii) Select a formatting style (iv) Click ok. **OR** Formatting of spreadsheet makes easier to read and understand important information. **1.** Currency: excel is equipped to incorporate various currency sighs in pictorial form for dollar it uses $ similarly for other currencies also. If the user instructs the use of the format it will assign a currency format along with entry. (Example) **2.** Percentage: If we enter a value representing a percentage as a whole number followed by the percentage sign without any decimal places, Excel assigns to the cell the percentage format that follows the pattern along with the entry. (Example) **3.** Date: If we enter a date (dates are values, too) that follows one of the built in excel formats, such as 16-04-2014 or 16 Apr-2014the program assigns a date format that follows the pattern of the date (Example)	**=** **6 Marks**