

MARKING SCHEME
CLASS – XII (2023-24)
ACCOUNTANCY (903)

Q No.	Questions	Marks
1.	(c) Reconstitution of Partnership (स) साझेदारी का पुनर्गठन	1
2.	(a) Credited to all Partner's capital Account in Old ratio (अ) सभी साझेदारों के पूंजी खाते में पुराने अनुपात में क्रेडिट किया गया।	1
3.	(c) Capital to be called up only on liquidation of company (स) कंपनी के समापन पर माँगी जाने वाली पूँजी का भाग	1
4.	Agent. एजेंट	1
5.	(a) Bank A/c Dr. To Loan To Partner A/c	1
6.	At the time of change in the profit-sharing ratio of existing partners. विद्यमान साझेदारों के लाभ-विभाजन अनुपात में परिवर्तन के समय।	1
7.	(b) Both Reason (R) and Assertion (A) are correct and Reason (R) is the correct explanation of Assertion (A) (ब) कारण (R) और अभिकथन (अ) दोनों सही हैं और कारण (R) अभिकथन (A) की सही व्याख्या है ।	1
8.	(d) Assertion (A) is not correct but the Reason (R) is correct (द) अभिकथन (A) सही नहीं है लेकिन कारण (R) सही है।	1
9.	Reserve Capital आरक्षित पूँजी	1
10.	Personal account व्यक्तिगत खाता	1
11.	1. Shareholders are owner of company while debenture holders are lenders of company. शेयरधारी कंपनी के स्वामी होते हैं जबकि ऋणपत्रधारी कंपनी के ऋणदाता होते हैं 2. Shareholders receive dividend from the company while debenture holder receive interest from company. शेयरधारी को कंपनी से लाभांश मिलता है, जबकि ऋणपत्रधारी को कंपनी से ब्याज मिलता है।	1
12.	Interest on capital @ 10% W $\Rightarrow 40,000 \times 10/100 = \text{Rs } 4,000$ S $\Rightarrow 80,000 \times 10/100 = \text{Rs } 8,000$	

	Total Interest on Capital = 12,000 Profit wrongly distributed equal to amount of interest.				
	Particulars		W	S	
	Interest on capital	Cr.	4,000	80,000	1
	Distribution of losses in 1:1	Dr.	6,000	6, 00	
	Net Effect		2,000 (Dr)	2,000 (Cr.)	
	Date	Particulars	Debit (Rs.)	Credit (Rs.)	
		W's Capital A/c Dr. To S's Capital A/c	2,000	2,000	1
	OR				
	Features of partnership (any two)				1+1
	1. Two or more persons दो या दो से अधिक व्यक्ति				
	2. Agreement between partners साझेदारों के बीच ठहराव				
	3. Sharing of profit लाभों के बंटवारा				
	4. Existence of business and profit motive व्यवसाय की उपस्थिति एवं लाभ कमाने का उद्देश्य				
	5. Relationship of principal and agent स्वामी और एजेंट का संबंध				
13.	(i)Calculation of Actual Average Profit: Average Profit 70,000 Less: Abnormal Profit <u>5,000</u> Actual Average Profit: 65,000				½
	(ii) Normal Profits=Capital Invested ×Normal Rate of Return/100 =5,50,000×10/100= Rs55,000				½
	(iii)Super Profit = Actual Average Profit -Normal Profit =65,000 -55,000 =Rs10,000				½
	(iv) Goodwill = Super Profit × Number of years purchased =Rs10,000×4 = Rs40,000.				½
	OR				
	Factors affecting value of Goodwill (any 4 with explanation)				
	1. Nature of Business				Any
	2. Location				two
	3. Efficiency of Management				
	4. Market Situation				
	5. Special advantage				1+1

	<div>ख्याति के मूल्य को प्रभावित करने वाले कारक (वर्णन सहित कोई 4)</div> <div>1. व्यवसाय की प्रकृति</div> <div>2. स्थान</div> <div>3. प्रबंधन की दक्षता</div> <div>4. बाज़ार परिस्थितियाँ</div> <div>5. विशेष लाभ</div>																
14.	<div>JOURNAL</div> <table><tr><th>Date</th><th>Particulars</th><th>L.F</th><th>Debit (Rs.)</th><th>Credit (Rs.)</th></tr><tr><td>1.</td><td>Bank A/c Dr. To Premium for goodwill A/c (For brining goodwill in cash)</td><td></td><td>1,00,000</td><td>1,00,000</td></tr><tr><td>2.</td><td>Premium for goodwill A/c Dr. To A's Capital A/c To B's Capital A/c (Transfer of premium for goodwill to sacrificing partner's in sacrificing ratio)</td><td></td><td>1,00,000</td><td>40,000 60,000</td></tr></table>	Date	Particulars	L.F	Debit (Rs.)	Credit (Rs.)	1.	Bank A/c Dr. To Premium for goodwill A/c (For brining goodwill in cash)		1,00,000	1,00,000	2.	Premium for goodwill A/c Dr. To A's Capital A/c To B's Capital A/c (Transfer of premium for goodwill to sacrificing partner's in sacrificing ratio)		1,00,000	40,000 60,000	<div>1</div> <div>1</div>
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15.	<div>(Any Two)</div> <table><tr><th>BASIS OF DIFFERENCE</th><th>SACRIFICING RATIO</th><th>GAINING RATIO</th></tr><tr><td>MEANING अर्थ</td><td><div>It is the ratio in which old partner surrender a part of their share in the favour of new partner.</div><div>यह वो अनुपात है जिसमे पुराने साझेदार द्वारा नए साझेदार के</div></td><td><div>It is the ratio in which the remaining partners acquire the outgoing partner's share.</div><div>यह वह अनुपात है जिसमे शेष साझेदारों द्वारा अवकाश ग्रहण करने वाले या मृतक साझेदार के हिस्से को प्राप्त किया जाता है।</div></td></tr></table>	BASIS OF DIFFERENCE	SACRIFICING RATIO	GAINING RATIO	MEANING अर्थ	<div>It is the ratio in which old partner surrender a part of their share in the favour of new partner.</div> <div>यह वो अनुपात है जिसमे पुराने साझेदार द्वारा नए साझेदार के</div>	<div>It is the ratio in which the remaining partners acquire the outgoing partner's share.</div> <div>यह वह अनुपात है जिसमे शेष साझेदारों द्वारा अवकाश ग्रहण करने वाले या मृतक साझेदार के हिस्से को प्राप्त किया जाता है।</div>	1+1									
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		पक्ष में अपने हिस्से का त्याग किया जाता है।		
WHEN CALCULATED गणना का समय	Sacrificing ratio is calculated at the time of the admission of the partner. त्याग अनुपात नए साझेदार के फर्म में प्रवेश के समय निकाला जाता है।	Gaining ratio is calculated at the time of death or retirement of the partner. लाभ प्राप्ति अनुपात किसी साझेदार के फर्म से अवकाश ग्रहण अथवा मृत्यु के समय निकाला जाता है।		
PURPOSE OF CALCULATION गणना का उद्देश्य	It is calculated to determine the amount of compensation to be paid by the incoming partner to the sacrificing partner as premium for goodwill or goodwill. नए साझेदार के हिस्से की ख्याति की राशि को त्याग अनुपात में पुराने साझेदारों में बाँटा जाता है।	It is calculated to determine the amount of compensation to be paid by each of the gaining partner to the outgoing partner as premium for goodwill or goodwill. अवकाश ग्रह करने वाले साझेदार को दी गई ख्याति की राशि शेष साझेदारों द्वारा लाभ प्राप्ति अनुपात में दी जाती है।		
CALCULATION गणना का सूत्र	Old Ratio- New Ratio पुराना अनुपात- नया अनुपात	New Ratio- Old ratio नया अनुपात- पुराना अनुपात		

16.	<table><tr><td>Date</td><td colspan="3">Particulars</td><td>Debit (Rs.)</td><td>Credit (Rs.)</td></tr><tr><td></td><td colspan="3">Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To share forfeiture A/c To Calls in Arrears A/c (Being <u>500</u> shares forfeited for non-payment of Rs.7 including premium '2per share)</td><td>4,000 1,000</td><td>1,500 3,500</td></tr><tr><td></td><td colspan="3">Bank A/c Dr. Share Forfeiture A/c Dr. To Share Capital A/c (Being <u>300</u> shares reissued at '9 per share as fully paid)</td><td>2,700 300</td><td>3,000</td></tr><tr><td></td><td colspan="3">Share Forfeiture A/c Dr. To Capital Reserve A/c (Being forfeiture money transferred money transferred to capital reserve)</td><td>600</td><td>600</td></tr></table>						Date	Particulars			Debit (Rs.)	Credit (Rs.)		Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To share forfeiture A/c To Calls in Arrears A/c (Being <u>500</u> shares forfeited for non-payment of Rs.7 including premium '2per share)			4,000 1,000	1,500 3,500		Bank A/c Dr. Share Forfeiture A/c Dr. To Share Capital A/c (Being <u>300</u> shares reissued at '9 per share as fully paid)			2,700 300	3,000		Share Forfeiture A/c Dr. To Capital Reserve A/c (Being forfeiture money transferred money transferred to capital reserve)			600	600	1 mark												
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	Date	Particulars		L.F	Debit (Rs.)	Credit (Rs.)																																					
	1.	X's Capital A/c Dr. To Y's Capital A/c (Being realization expenses to be borne by X, paid by Y)			5,000	5,000	1 mark																																				
	2.	Y's Loan A/c Dr. To Bank A/c To Realisation A/c (Y's Loan of Rs.50,000 settled at Rs.48,000.)			50,000	48,000 2,000	1 mark																																				
	3.	NO ENTRY (When creditors take over the assets no entry is to be passed).					1 mark																																				

	TOTAL			55,000	55,000	
18.	JOURNAL					
	Date	Particulars	L.F	Debit (Rs.)	Credit (Rs.)	
I.		Bank A/c Dr. To 12% debentures application and allotment A/c (Application money received)		2,00,000	2,00,000	1/2
		12% debentures application and allotment A/c Dr. To 12% debentures A/c (Transfer of application money to debentures A/c)		2,00,000	2,00,000	1/2
II.		Bank A/c Dr. To 12% debentures application and allotment A/c (Application money received)		1,96,000	1,96,000	1/2
		12% debentures application and allotment A/c Dr. Discount on issue of debentures A/c Dr. To 12% debentures A/c (Transfer of application money to debentures A/c issued at 2% discount)		1,96,000 4,000	2,00,000	1/2
III.		Bank A/c Dr. To 12% debentures application and allotment A/c (Application money received)		2,10,000	2,10,000	1/2
		12% debentures application and allotment A/c Dr. To 12% debentures A/c To securities premium Resereve A/c (Transfer of application money to debentures A/c issued at 5% premium)		2,10,000	2,00,000 10,000	1/2
19.	X's Investment:-					
	Date	Amount	Months	Product		1/2
	1.01.2002	5,000	12	5,000 x 12 = 60,000		
	1.07.2002	5,000	06	5,000 x 6 = 30,000		
	Total			90,000		

	<p>Y's Investment:-</p> <table><tr><th>Date</th><th>Amount</th><th>Months</th><th>Product</th></tr><tr><td>1.05.2002</td><td>10,000</td><td>08</td><td>10,000 x 08 = 80,000</td></tr><tr><td>1.07.2002</td><td>10,000</td><td>06</td><td>10,000 x 6 = 60,000</td></tr><tr><td colspan="3">Total</td><td>1,40,000</td></tr></table> <p>Z's Investment:-</p> <table><tr><th>Date</th><th>Amount</th><th>Months</th><th>Product</th></tr><tr><td>1.05.2002</td><td>15,000</td><td>06</td><td>15,000 x 06= 90,000</td></tr><tr><td colspan="3">Total</td><td>90,000</td></tr></table> <p>The ratio of X's, Y's and Z's Investment for one month = 90,000 : 1,40,000 : 90,000 = 9 : 14 : 9 X's share of profit = 16,000 x 9/32 = 4,500 Y's share of profit = 16,000 x 14/32 = 7,000 Z's share of profit = 16,000 x 9/32 = 4,500</p> <p style="text-align: center;">OR</p> <ol style="list-style-type: none">1. Debit of Current A/c.2. Credit of Current A/c.3. Credit of Current A/c.4. Credit of Current A/c.5. Debit of Current A/c.6. Credit of Current A/c.	Date	Amount	Months	Product	1.05.2002	10,000	08	10,000 x 08 = 80,000	1.07.2002	10,000	06	10,000 x 6 = 60,000	Total			1,40,000	Date	Amount	Months	Product	1.05.2002	15,000	06	15,000 x 06= 90,000	Total			90,000	<p>1/2</p> <p>1/2</p> <p>(1/2+1/2+1/2)</p> <p>(1/2 mark each)</p>
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Date	Particulars	L.F	Debit (Rs.)	Credit (Rs.)																										
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3.	D's Capital A/c Dr. To D's Loan A/c		4,00,000	4,00,000																										

	Value of goodwill = Rs.40,000 x 3 = Rs.1,20,000 D's share of goodwill = Rs.1,20,000 x 4/10= Rs.48,000 Which is contributed by A and B in their gaining ratio i.e 1:1.	1 mark																												
21.	<div>Revaluation Account</div> <table><tr><th colspan="2">Dr.</th><th colspan="2">Cr.</th></tr><tr><th>Particulars</th><th>Amount ,</th><th>Particulars</th><th>Amount ,</th></tr><tr><td>To Plant & machinery A/c</td><td>20,000</td><td>By land & building A/c</td><td>40,000</td></tr><tr><td>To Profit transferred to :-</td><td></td><td>By Provision for doubtful debts</td><td>40,000</td></tr><tr><td> Sunaina's Capital 36,000</td><td>60,000</td><td></td><td>40,000</td></tr><tr><td> Tamanna's Capital 24,000</td><td>30,000</td><td></td><td>30,000</td></tr><tr><td></td><td></td><td></td><td></td></tr></table> <p>Note:- Partner's Capital and Current A/c is on next page.</p>	Dr.		Cr.		Particulars	Amount ,	Particulars	Amount ,	To Plant & machinery A/c	20,000	By land & building A/c	40,000	To Profit transferred to :-		By Provision for doubtful debts	40,000	Sunaina's Capital 36,000	60,000		40,000	Tamanna's Capital 24,000	30,000		30,000					1 mark
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Partner's Capital A/c							
Particulars	Sunaina	Tamanna	Pranav	Particulars	Sunaina	Tamanna	Pranav
To Balance c/d	60,000	80,000	1,00,000	To Balance b/d To Bank A/c	60,000	80,000	1,00,000
	1,42,000	1,18,000			1,42,000	1,18,000	
Partner's Current A/c							
Particulars	Sunaina	Tamanna	Pranav	Particulars	Sunaina	Tamanna	Pranav
To goodwill A/c To Balance c/d	12,000 1,30,000	8,000 1,10,000		To Balance b/d To Premium for goodwill A/c To General Reserve A/c To Workmen Compensation Reserve A/c To Revaluation A/c	10,000 6,000 72,000 18,000 36,000	30,000 4,000 48,000 12,000 24,000	
	1,42,000	1,18,000			1,42,000	1,18,000	

½
mark

1.5
marks

Balance Sheet as at 1 st April 2020				
Liabilities		Amount	Assets	Amount
Capital A/c			Plant & Machinery	1,00,000
Sunaina	60,000		Land & Building	1,80,000
Tamanna	80,000		Debtors	1,90,000
Pranav	<u>1,00,000</u>	2,40,000	Stock	40,000
Current A/c			Cash	1,40,000
Sunaina	1,30,000			
Tamanna	<u>1,10,000</u>	2,40,000		
Creditors		1,50,000		
Claim for workmen compensation		20,000		
		6,50,000		6,50,000

2 marks

| OR | | | | |
| As per the Partnership Act, 1932, a new partner can be admitted into the firm with the consent of all the existing partners, unless otherwise agreed upon. The following conditions led to the addition of a new partner: 1. When the firm is in an expansion mode and requires fresh capital. 2. When the new partners possesses expertise which can be beneficial for the business expansion of the firm. 3. When the partner in question is a person of reputation and adds goodwill to the firm. साझेदारी अधिनियम, 1932 के अनुसार, एक नए साझेदार को सभी मौजूदा साझेदारों की सहमति से फर्म में प्रवेश दिया जा सकता है, जब तक कि अन्यथा सहमति न हो। निम्नलिखित शर्तों के कारण एक नए साथी को जोड़ा गया: 1. जब फर्म के विस्तार के लिए अधिक पूंजी की आवश्यकता है। 2. जब नए साझेदारों के पास विशेषज्ञता हो जो फर्म के व्यवसाय विस्तार के लिए फायदेमंद हो। 3. जब विचाराधीन साझेदार प्रभावशाली व विख्यात व्यक्ति हो और फर्म में उसके प्रवेश से फर्म की ख्याति और प्रतिष्ठा में वृद्धि हो। **When the new partner brings his/her share of goodwill in cash and the goodwill is retained in the business.** **Accounting Entries:-** For premium or goodwill brought in cash by the new partner: | | | | |

2 marks

| JOURNAL | | | | |

1.5 marks

1.5 marks

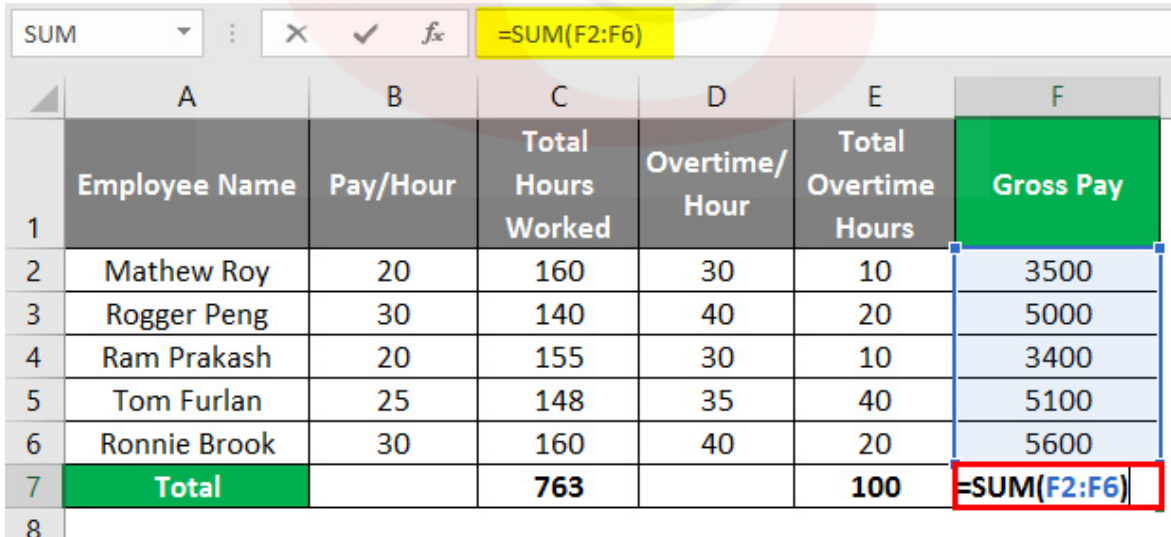
	Date	Particulars	L.F	Debit (Rs.)	Credit (Rs.)	
	1.	Bank A/c Dr. To Premium for goodwill A/c (For brining goodwill in cash)				
	2.	Premium for goodwill A/c Dr. To Sacrificing Partner's Capital A/c (Transfer of premium for goodwill to sacrificing partner's in sacrificing ratio)				
22.	JOURNAL					
	Sr. No.	Particulars	L F	Debit	Credit	
		Bank A/c Dr. To Equity Share Capital A/c (Being application money received)		19,80,000	19,80,000	1/2
		Equity share Application A/c Dr. To Equity share capital A/c To Equity share allotment A/c To Bank A/c (Being shares allotted and balance refunded)		19,80,000	15,00,000 3,00,000 1,80,000	1.5
		Equity share allotment A/c Dr. To Equity share capital A/c To securities premium reserve A/c (being share allotment money including premium due)		25,00,000	20,00,000 5,00,000	1/2
		Bank A/c Dr. Calls in arrears A/c Dr. To Equity share allotment A/c To calls in advance A/c (being allotment money received)		21,99,500 2,000	22,00,000 1,500	1/2
		Equity share capital A/c Dr. Securities premium reserve A/c Dr. To share forfeited A/c To calls in arrears A/c (Being 1000 share forfeited for non payment of allotment including premium)		7,000 1,000	6,000 2,000	1

	Bank A/c To share capital A/c To Securities Premium Reserve A/c (Being forfeited share reissued at Rs.14 per share)	Dr.		14,000	7,000 7,000	1/2
	Share forfeited A/c To Capital Reserve A/c (being share forfeited money transferred to capital reserve A/c)	Dr.		6,000	6,000	1/2
OR						
i.	Calls in arrears:- Calls in arrears are the amount that is called with respect to share and if not paid before the due date. The call money can also be called allotment money, and the company can call it. If any failure or default arises to send the call money, it may be known as the calls in arrears. For the calls in arrears, a separate account should be opened and maintained. The account applied in the call of arrears can be reflected in the share capital of the balance sheet. It used to be shown as the deducted amount of subscribed but not fully paid under-subscribed capital. The amount is known as paid-up capital, and the charge of interest at 10% p.a is chargeable in the call of arrears. Though, it depends on the provision of the articles of the company itself. The company directors have the right to cut off or wave off the interest rate on arrears calls.					2.5 marks
ii.	Calls in advance:- Calls in advance are the excessive amount received by any company in advance upon which has been called up. If a company is allowed and authorised by its articles, it may accept the amount from the shareholders. The advance amount can be transferred to the account specially opened for the call in advance, known as call in the advance account. The amount that the company does not call should not be credited to the capital account. It appears separately on the company's balance sheet as its liabilities. To make the shares fully paid, companies may use such amounts. Once the amount gets transferred to the account, it can be known as the call in advance is closed. It comes under the name of current liabilities till the calls are made, and the amount becomes payable by the shareholders.					2.5 marks
अदत्त याचना:- अदत्त याचना वह राशि है जिसे शेयर के संबंध में मांगा जाता है और इसका भुगतान देय तिथि से पहले नहीं किया जाता है। याचित पूँजी को आबंटन पूँजी भी कहा जा सकता है और कंपनी इसकी मांग कर सकती है। यदि मांग राशि भेजने में कोई विफलता या चूक उत्पन्न होती है, तो इसे अदत्त याचन कहा जा						

	<p>सकता है। अदत्त याचन के लिए एक अलग खाता खोला जाना चाहिए और उसका रखरखाव किया जाना चाहिए।</p> <p>अदत्त याचना के लिए खोले गए खाते को तुलन पत्र के शेयर पूंजी में परिलक्षित किया जा सकता है। इस राशि को स्तिथि विवरण के समता एवं दायित्व पक्ष में सदैव प्रार्थित परन्तु पूर्णतः चुकता पूंजी नहीं में से घटाकर दिखाई जाती है।</p> <p>इस राशि को प्रदत्त पूंजी के रूप में जाना जाता है, और 10% प्रतिवर्ष के हिसाब से ब्याज का प्रभार अदत्त याचना में शामिल होता है। हालाँकि, यह कंपनी के लेखों के प्रावधान पर ही निर्भर करता है। कंपनी के निदेशकों को बकाया कॉल पर ब्याज दर में कटौती या छूट देने का अधिकार रखते हैं।</p> <p>पूर्वदत्त याचना:- पूर्वदत्त याचना किसी भी कंपनी द्वारा अग्रिम में प्राप्त की गई अत्यधिक राशि है, जिस पर मांग की गई है। यदि किसी कंपनी को उसके अन्तर्नियमों द्वारा अनुमत और अधिकृत किया जाता है, तो वह शेयरधारकों से राशि स्वीकार कर सकती है। अग्रिम राशि को अग्रिम याचना के लिए विशेष रूप से खोले गए खाते में स्थानांतरित किया जा सकता है, जिसे अग्रिम याचना खाते के रूप में जाना जाता है।</p> <p>कंपनी द्वारा कॉल नहीं की जाने वाली राशि को पूंजी खाते में जमा नहीं किया जाना चाहिए। यह कंपनी के स्तिथि विवरण में इसकी देनदारियों के रूप में अलग से दिखाई देता है। शेयरों को पूरी तरह से भुगतान करने के लिए, कंपनियां ऐसी राशियों का प्रयोग कर सकती हैं। एक बार जब राशि खाते में स्थानांतरित हो जाती है, तो इसे में पूर्वदत्त याचना बंद होने के रूप में जाना जा सकता है। यह याचना किए जाने तक वर्तमान देनदारियों के नाम से आता है, और राशि शेयरधारकों द्वारा देय हो जाती है।</p>	
23.	<p>Items disclosed under 'Short term provision' (any two)</p> <p>अल्पकालिक प्रावधान (कोई दो)</p> <ol style="list-style-type: none"> 1. Provision for doubtful debts. सन्दिग्ध ऋणों के लिए आयोजन 2. Provision for employees benefits. कर्मचारी कल्याण आयोजन 3. Provision for taxation. कराधान के लिए आयोजन 	$\frac{1}{2} + \frac{1}{2}$ mark
24.	(a) Bank Charges (बैंक शुल्क)	1 m
25.	Short term. अल्पकाल	1
26.	(a)	1
27.	(b) Inventory turnover ratio	1

28.	(1) Balance with Banks – Current assets (2) Investment In debentures – Current liabilities (3) Outstanding salary – Noncurrent liabilities (4)Authorised Capital – shareholder’s funds	½ mark each												
29.	<p>Proprietary Ratio = Proprietor’s funds/ Total assets Total Assets = Debts × 2 = Rs.5,00,000 × 2 = Rs.10,00,000</p> <p>Proprietor’s Funds = (Equity Share Capital) + (Preference Share Capital) + (Surplus) = (5,00,000 × 0.5) + (5,00,000 × 0.5 × 25%) + (10,00,000 – 40% of 10,00,000) = 2,50,000 + 62,500 + 6,00,000 = Rs.9,12,500</p> <p>Proprietary Ratio = 9,12,500/ 10,00,000 = 0.912:1</p> <p style="text-align: center;">OR</p> <p>A mathematical expression of the mutual relation between two numbers is called a ratio. Ratio is simply the expression of one number in terms of another number. It can be expressed as a fraction, rate or percentage..</p> <p>Utilities of Ratio Analysis:- (any two)</p> <p>1. Easy to understand the financial position of the firm 2. Measure of expressing the financial performance and position: 3. Intra-firm analysis on the financial information over many number of years 4. Possibility for Financial planning and control.</p> <p>दो संख्याओं के पारस्परिक संबंध को गणितीय रूप से प्रकट करना अनुपात कहलाता है। अनुपात साधारणतया एक संख्या को दूसरी संख्या के संदर्भ में प्रकट करना है। इसे अंश (fraction),दर (rate) अथवा प्रतिशत (percentage) के रूप में दर्शाया जा सकता है। अनुपात विश्लेषण की उपयोगिताएँ :- (कोई दो)</p> <p>1. फर्म की वित्तीय स्थिति को समझने में आसानी 2. वित्तीय प्रदर्शन और स्थिति को व्यक्त करने का उपाय: 3. कई वर्षों की वित्तीय जानकारी पर अंतर-फर्म विश्लेषण 4. वित्तीय योजना और नियंत्रण की संभावना।</p>	½ 1 mark 1 mark ½ mark 1 Mark 1+1												
30.	<table><tr><th colspan="2">Cash Flow from investing activities</th></tr><tr><th>Particulars</th><th>Amount</th></tr><tr><td>Purchase of Building</td><td>(4,00,000)</td></tr><tr><td>Sale of Building</td><td>2,00,000</td></tr><tr><td>Purchase of Non Current investment</td><td>(2,00,000)</td></tr><tr><td>Sale of Non Current Investment</td><td>3,00,000</td></tr></table>	Cash Flow from investing activities		Particulars	Amount	Purchase of Building	(4,00,000)	Sale of Building	2,00,000	Purchase of Non Current investment	(2,00,000)	Sale of Non Current Investment	3,00,000	½ mark for each
Cash Flow from investing activities														
Particulars	Amount													
Purchase of Building	(4,00,000)													
Sale of Building	2,00,000													
Purchase of Non Current investment	(2,00,000)													
Sale of Non Current Investment	3,00,000													

	<p>मिलती है, वह व्यवसाय संचालन को विनियमित करने के लिए उचित निर्णय लेने के लिए प्रबंधन के लिए फायदेमंद होती है।</p> <p>रोकड़ प्रवाह विवरण तैयार करने के विभिन्न उद्देश्य इस प्रकार हैं: -</p> <p>(i) रोकड़ प्रवाह विवरण का पहला और सबसे महत्वपूर्ण उद्देश्य यह है कि यह परिचालन, निवेश और वित्तीय गतिविधियों से नकदी और नकद समकक्षों के सकल अंतर्वाह और बहिर्वाह का पता लगाने में मदद करता है।</p> <p>(ii) रोकड़ प्रवाह विवरण एक लेखा अवधि के दौरान कैश बैलेंस में बदलाव के विभिन्न कारणों को निर्धारित करने में मदद करता है।</p> <p>(iii) संगठन की तरलता स्थिति निर्धारित करने के लिए एक नकदी प्रवाह विवरण भी तैयार किया जाता है।</p> <p>(iv) इसके अलावा भविष्य में नकदी की आवश्यकता के बारे में जानने के लिए एक रोकड़ प्रवाह विवरण तैयार किया जाता है।</p>	
	COMPUTERIZED ACCOUNTING	
23	Data, Report, Ledger, Hardware, Software. (any two)	½ marks each
24	<p>(i) Accounting transactions</p> <p>(ii) Accounting software</p>	½ marks each
25	(C) Assets, Capital, Liabilities, Revenue and Expenses	1
26	(C) Column between start and end points of Excel sheet	1
27	(C) Data is not made available to everybody.	1
28	<p>Sequential codes:- Sequential codes are those codes in which the numbers or letters are arranged in a consecutive order. These types of codes are mostly applied in source documents such as cheques, invoices.</p> <p>It also helps in document search by tracking a relevant document based on the code or by identifying the missing codes in a document based on the numbers.</p> <p>Mnemonic codes:- Mnemonic codes are those codes that consist of alphabets or abbreviations as symbols for codifying a piece of information. E.g. HQ for headquarters, DLI for Delhi in train bookings.</p>	1 1
29	<p>A graph is defined as a diagram or a pictorial representation that represents the interrelation between data or values in an organized manner.</p> <p>The three advantages of graphs are as follows: (any two)</p> <ol style="list-style-type: none"> 1. It makes data presentable and easy to understand. 2. It helps in summarizing the data in a crisp manner. 3. It helps in the comparison of data in a better way. <p style="text-align: center;">OR</p>	1 1+1

	<p>Types of vouchers (any three):</p> <p>(i) Contra voucher: Used for fund transfer between cash and Bank A/c only. This voucher is used if cash is withdrawn from Bank for office or deposited in the Bank from office.</p> <p>(ii) Receipt Voucher: All the inflow of money is recorded through receipt voucher. Such receipts may be towards any income such as receipts from Debtors, loan/advance taken or refund of loan/advance etc.</p> <p>(iii) Payment Voucher: All outflow of money is recorded through payment voucher such payments may be towards any purchases, Expenses, due to creditors, loan/advance etc.</p> <p>(iv) Journal Voucher: It is an adjustment voucher, normally used for non-cash transactions like adjustment between ledgers.</p>	1+1+1																																																																						
30	<p>The error is #NUM! Error. The steps to correct it are:</p> <ol style="list-style-type: none">1. Optionally, click the cell that displays the error, click the button that appears and then click show calculation steps.2. Review the following causes and solutions: Using an unacceptable argument in the function that requires anumeric argument. Make sure that the arguments used in the function are numbers. Using a worksheet function that iterates, such as IRR or RATE, and the function cannot find the result. Use a different starting value for the worksheet function.3. Then click the Microsoft button > Excel option and then click the formulas category. <p style="text-align: center;">OR</p> <h2 style="text-align: center;">Payroll in Excel</h2>  <table><tr><th></th><th>A</th><th>B</th><th>C</th><th>D</th><th>E</th><th>F</th></tr><tr><th></th><th>Employee Name</th><th>Pay/Hour</th><th>Total Hours Worked</th><th>Overtime/ Hour</th><th>Total Overtime Hours</th><th>Gross Pay</th></tr><tr><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2</td><td>Mathew Roy</td><td>20</td><td>160</td><td>30</td><td>10</td><td>3500</td></tr><tr><td>3</td><td>Rogger Peng</td><td>30</td><td>140</td><td>40</td><td>20</td><td>5000</td></tr><tr><td>4</td><td>Ram Prakash</td><td>20</td><td>155</td><td>30</td><td>10</td><td>3400</td></tr><tr><td>5</td><td>Tom Furlan</td><td>25</td><td>148</td><td>35</td><td>40</td><td>5100</td></tr><tr><td>6</td><td>Ronnie Brook</td><td>30</td><td>160</td><td>40</td><td>20</td><td>5600</td></tr><tr><td>7</td><td>Total</td><td></td><td>763</td><td></td><td>100</td><td>=SUM(F2:F6)</td></tr><tr><td>8</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>		A	B	C	D	E	F		Employee Name	Pay/Hour	Total Hours Worked	Overtime/ Hour	Total Overtime Hours	Gross Pay	1							2	Mathew Roy	20	160	30	10	3500	3	Rogger Peng	30	140	40	20	5000	4	Ram Prakash	20	155	30	10	3400	5	Tom Furlan	25	148	35	40	5100	6	Ronnie Brook	30	160	40	20	5600	7	Total		763		100	=SUM(F2:F6)	8							<p>1</p> <p>1</p> <p>2</p> <p>1</p> <p>5</p>
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