

SECOND YEAR HIGHER SECONDARY EXAMINATION, JUNE 2017

PART. A ACCOUNTANCY WITH CA.

Qn. No	Sub Qns	Answer Key / Value points	Score	Total						
1		C. The Liabilities of Partners are Unlimited	1	1						
2		B. Payment side of receipts and Payment account	1	1						
3		C. Gaining ratio.	1	1						
4		C. Rs:2000/-	1	1						
5	(a)	(3) - No entry	1/2	2						
	(b)	(4) New partners - capital a/c Dr To Existing Partners	1/2							
	(c)	(2) Goodwill a/c Dr To Existing Partners	1/2							
	(d)	(1) Existing Partners - capital a/c Dr To Goodwill	1/2							
6	<table border="1"> <thead> <tr> <th>Dissolution of Partnership</th> <th>Dissolution of firm.</th> </tr> </thead> <tbody> <tr> <td>1. Not terminated</td> <td>closed</td> </tr> <tr> <td>2. Not required</td> <td>Accounts are closed</td> </tr> </tbody> </table>		Dissolution of Partnership	Dissolution of firm.	1. Not terminated	closed	2. Not required	Accounts are closed	1	2
	Dissolution of Partnership	Dissolution of firm.								
1. Not terminated	closed									
2. Not required	Accounts are closed									
		1								

SECOND YEAR HIGHER SECONDARY EXAMINATION, JUNE 2017

Qn. No	Sub Qns	Answer Key / Value points	Score	Total																								
7		<p>Calculation of Average profit $= 120000 / 4 = 30000$.</p> <p>Profit up to retirement. $= 30000 \times 6/12 = 15000$</p> <p>Omar's share of profit $= 15000 \times 1/6 = 2500$</p>	1 1 1	3																								
8		<p>Christopher Loan a/c</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Bank/cash</td> <td style="width: 50%; text-align: right;">30,000</td> </tr> <tr> <td>bal: c/d</td> <td style="text-align: right;">25000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">55000</td> </tr> <tr> <td>Bank/cash</td> <td style="text-align: right;">27500</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">27500</td> </tr> </table> </td> <td style="width: 50%; vertical-align: top;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Capital</td> <td style="width: 50%; text-align: right;">50000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">5000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">55000</td> </tr> <tr> <td>bal: b/d</td> <td style="text-align: right;">25000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">2500</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">27500</td> </tr> </table> </td> </tr> </table>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Bank/cash</td> <td style="width: 50%; text-align: right;">30,000</td> </tr> <tr> <td>bal: c/d</td> <td style="text-align: right;">25000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">55000</td> </tr> <tr> <td>Bank/cash</td> <td style="text-align: right;">27500</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">27500</td> </tr> </table>	Bank/cash	30,000	bal: c/d	25000		55000	Bank/cash	27500		27500	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Capital</td> <td style="width: 50%; text-align: right;">50000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">5000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">55000</td> </tr> <tr> <td>bal: b/d</td> <td style="text-align: right;">25000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">2500</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">27500</td> </tr> </table>	Capital	50000	Interest	5000		55000	bal: b/d	25000	Interest	2500		27500	1 1/2 1 1/2	3
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Bank/cash</td> <td style="width: 50%; text-align: right;">30,000</td> </tr> <tr> <td>bal: c/d</td> <td style="text-align: right;">25000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">55000</td> </tr> <tr> <td>Bank/cash</td> <td style="text-align: right;">27500</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">27500</td> </tr> </table>	Bank/cash	30,000	bal: c/d	25000		55000	Bank/cash	27500		27500	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Capital</td> <td style="width: 50%; text-align: right;">50000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">5000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">55000</td> </tr> <tr> <td>bal: b/d</td> <td style="text-align: right;">25000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">2500</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">27500</td> </tr> </table>	Capital	50000	Interest	5000		55000	bal: b/d	25000	Interest	2500		27500					
Bank/cash	30,000																											
bal: c/d	25000																											
	55000																											
Bank/cash	27500																											
	27500																											
Capital	50000																											
Interest	5000																											
	55000																											
bal: b/d	25000																											
Interest	2500																											
	27500																											
9.		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Liability</th> <th style="width: 50%;">Assets</th> </tr> </thead> <tbody> <tr> <td>F.B. Tournament Fund</td> <td>Tournament Fund</td> </tr> <tr> <td>Add Donation</td> <td>Interest</td> </tr> <tr> <td>Add Receipts</td> <td></td> </tr> <tr> <td>Less tax: exps:</td> <td></td> </tr> <tr> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">10000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">70000</td> </tr> </tbody> </table>	Liability	Assets	F.B. Tournament Fund	Tournament Fund	Add Donation	Interest	Add Receipts		Less tax: exps:		10000	70000		3												
Liability	Assets																											
F.B. Tournament Fund	Tournament Fund																											
Add Donation	Interest																											
Add Receipts																												
Less tax: exps:																												
10000	70000																											

for each correct entry give one score each.

SECOND YEAR HIGHER SECONDARY EXAMINATION, JUNE 2017

Qn. No	Sub Qns	Answer Key / Value points	Score	Total																																				
10		(a) Not entitled to get salary (b) Right to get 6% p.a. (c) Equally shared (d) No interest on Capital	1 1 1 1	4																																				
11		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Receipts</th> <th colspan="2" style="text-align: center;">Payments</th> </tr> </thead> <tbody> <tr> <td>Balance b/d 01.01.05</td> <td style="text-align: right;">1125</td> <td>News paper Subscription</td> <td style="text-align: right;">750</td> </tr> <tr> <td>Subscription</td> <td style="text-align: right;">2900</td> <td>Rent</td> <td style="text-align: right;">250</td> </tr> <tr> <td>Tour: fund</td> <td style="text-align: right;">1000 750</td> <td>Salary</td> <td style="text-align: right;">1800</td> </tr> <tr> <td>Life member</td> <td style="text-align: right;">1000</td> <td>office exp.</td> <td style="text-align: right;">1200</td> </tr> <tr> <td>entrance fee</td> <td style="text-align: right;">100</td> <td>sports eqm:</td> <td style="text-align: right;">1150</td> </tr> <tr> <td>Donation building</td> <td style="text-align: right;">1500</td> <td>Tour: exps:</td> <td style="text-align: right;">450</td> </tr> <tr> <td>Sale of NP bat</td> <td style="text-align: right;">50</td> <td>balance c/d</td> <td style="text-align: right;">1825</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">7425</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">7425</td> </tr> </tbody> </table> <p style="text-align: center;">(Give 1/4 score for each correct entry and 1 1/2 score for clearing balance)</p>	Receipts		Payments		Balance b/d 01.01.05	1125	News paper Subscription	750	Subscription	2900	Rent	250	Tour: fund	1000 750	Salary	1800	Life member	1000	office exp.	1200	entrance fee	100	sports eqm:	1150	Donation building	1500	Tour: exps:	450	Sale of NP bat	50	balance c/d	1825		7425		7425	5	5
Receipts		Payments																																						
Balance b/d 01.01.05	1125	News paper Subscription	750																																					
Subscription	2900	Rent	250																																					
Tour: fund	1000 750	Salary	1800																																					
Life member	1000	office exp.	1200																																					
entrance fee	100	sports eqm:	1150																																					
Donation building	1500	Tour: exps:	450																																					
Sale of NP bat	50	balance c/d	1825																																					
	7425		7425																																					

SECOND YEAR HIGHER SECONDARY EXAMINATION, JUNE 2017

Qn. No	Sub Qns	Answer Key / Value points	Score	Total																																																																						
12		<p style="text-align: center;"><u>Realisation A/c</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Stock</td><td style="text-align: right;">20000</td></tr> <tr><td>Investment</td><td style="text-align: right;">40000</td></tr> <tr><td>Drs:</td><td style="text-align: right;">80000</td></tr> <tr><td>Building</td><td style="text-align: right;">140000</td></tr> <tr><td>Goodwill</td><td style="text-align: right;">30000</td></tr> <tr><td>Mrs. Pritvi's cl: (Loan)</td><td style="text-align: right;">20000</td></tr> <tr><td>Banks (Creditors)</td><td style="text-align: right;">151240</td></tr> <tr><td>Bank (Exp)</td><td style="text-align: right;">4000</td></tr> <tr><td>Bank - (Mrs. Dipan's loan)</td><td style="text-align: right;">40000</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Pritvi's cl</td><td style="text-align: right;">55980</td></tr> <tr><td>Dipans</td><td style="text-align: right;">55980</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">111960</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">637200</td></tr> <tr><td colspan="2"><hr/></td></tr> </table> </td> <td style="width: 50%; vertical-align: top;"> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Provision for Bad debt</td><td style="text-align: right;">8000</td></tr> <tr><td>Creditors</td><td style="text-align: right;">152000</td></tr> <tr><td>Mrs P. loan</td><td style="text-align: right;">20000</td></tr> <tr><td>Mrs. Dipan loan</td><td style="text-align: right;">40000</td></tr> <tr><td>Investment fluctuation</td><td style="text-align: right;">4000</td></tr> <tr><td>Pritvi's cl</td><td style="text-align: right;">16000</td></tr> <tr><td>Dipans cl</td><td style="text-align: right;">18000</td></tr> <tr><td>Bank</td><td style="text-align: right;">378000</td></tr> <tr><td>Mrs Dipan capital</td><td style="text-align: right;">1200</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">637200</td></tr> <tr><td colspan="2"><hr/></td></tr> </table> </td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"> <p>(For each correct entry Give 1/4 score and 1/2 for Profit division)</p> </td> <td></td> <td></td> </tr> <tr> <td>13.</td> <td>a</td> <td> <p>1. Revaluation a/c Dr 800 to provision for D/D 800</p> <p>2. Building a/c Dr 2000 Investment a/c Dr 1500 to Revaluation 3500</p> </td> <td style="text-align: center; vertical-align: middle;"> <p>1</p> <p>1</p> </td> <td></td> </tr> </table>	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Stock</td><td style="text-align: right;">20000</td></tr> <tr><td>Investment</td><td style="text-align: right;">40000</td></tr> <tr><td>Drs:</td><td style="text-align: right;">80000</td></tr> <tr><td>Building</td><td style="text-align: right;">140000</td></tr> <tr><td>Goodwill</td><td style="text-align: right;">30000</td></tr> <tr><td>Mrs. Pritvi's cl: (Loan)</td><td style="text-align: right;">20000</td></tr> <tr><td>Banks (Creditors)</td><td style="text-align: right;">151240</td></tr> <tr><td>Bank (Exp)</td><td style="text-align: right;">4000</td></tr> <tr><td>Bank - (Mrs. Dipan's loan)</td><td style="text-align: right;">40000</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Pritvi's cl</td><td style="text-align: right;">55980</td></tr> <tr><td>Dipans</td><td style="text-align: right;">55980</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">111960</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">637200</td></tr> <tr><td colspan="2"><hr/></td></tr> </table>	Stock	20000	Investment	40000	Drs:	80000	Building	140000	Goodwill	30000	Mrs. Pritvi's cl: (Loan)	20000	Banks (Creditors)	151240	Bank (Exp)	4000	Bank - (Mrs. Dipan's loan)	40000			Pritvi's cl	55980	Dipans	55980	<hr/>			111960	<hr/>			637200	<hr/>		<table style="width: 100%; border-collapse: collapse;"> <tr><td>Provision for Bad debt</td><td style="text-align: right;">8000</td></tr> <tr><td>Creditors</td><td style="text-align: right;">152000</td></tr> <tr><td>Mrs P. loan</td><td style="text-align: right;">20000</td></tr> <tr><td>Mrs. Dipan loan</td><td style="text-align: right;">40000</td></tr> <tr><td>Investment fluctuation</td><td style="text-align: right;">4000</td></tr> <tr><td>Pritvi's cl</td><td style="text-align: right;">16000</td></tr> <tr><td>Dipans cl</td><td style="text-align: right;">18000</td></tr> <tr><td>Bank</td><td style="text-align: right;">378000</td></tr> <tr><td>Mrs Dipan capital</td><td style="text-align: right;">1200</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">637200</td></tr> <tr><td colspan="2"><hr/></td></tr> </table>	Provision for Bad debt	8000	Creditors	152000	Mrs P. loan	20000	Mrs. Dipan loan	40000	Investment fluctuation	4000	Pritvi's cl	16000	Dipans cl	18000	Bank	378000	Mrs Dipan capital	1200	<hr/>			637200	<hr/>						<p>(For each correct entry Give 1/4 score and 1/2 for Profit division)</p>			13.	a	<p>1. Revaluation a/c Dr 800 to provision for D/D 800</p> <p>2. Building a/c Dr 2000 Investment a/c Dr 1500 to Revaluation 3500</p>	<p>1</p> <p>1</p>	
<table style="width: 100%; border-collapse: collapse;"> <tr><td>Stock</td><td style="text-align: right;">20000</td></tr> <tr><td>Investment</td><td style="text-align: right;">40000</td></tr> <tr><td>Drs:</td><td style="text-align: right;">80000</td></tr> <tr><td>Building</td><td style="text-align: right;">140000</td></tr> <tr><td>Goodwill</td><td style="text-align: right;">30000</td></tr> <tr><td>Mrs. Pritvi's cl: (Loan)</td><td style="text-align: right;">20000</td></tr> <tr><td>Banks (Creditors)</td><td style="text-align: right;">151240</td></tr> <tr><td>Bank (Exp)</td><td style="text-align: right;">4000</td></tr> <tr><td>Bank - (Mrs. Dipan's loan)</td><td style="text-align: right;">40000</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Pritvi's cl</td><td style="text-align: right;">55980</td></tr> <tr><td>Dipans</td><td style="text-align: right;">55980</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">111960</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">637200</td></tr> <tr><td colspan="2"><hr/></td></tr> </table>	Stock	20000	Investment	40000	Drs:	80000	Building	140000	Goodwill	30000	Mrs. Pritvi's cl: (Loan)	20000	Banks (Creditors)	151240	Bank (Exp)	4000	Bank - (Mrs. Dipan's loan)	40000			Pritvi's cl	55980	Dipans	55980	<hr/>			111960	<hr/>			637200	<hr/>		<table style="width: 100%; border-collapse: collapse;"> <tr><td>Provision for Bad debt</td><td style="text-align: right;">8000</td></tr> <tr><td>Creditors</td><td style="text-align: right;">152000</td></tr> <tr><td>Mrs P. loan</td><td style="text-align: right;">20000</td></tr> <tr><td>Mrs. Dipan loan</td><td style="text-align: right;">40000</td></tr> <tr><td>Investment fluctuation</td><td style="text-align: right;">4000</td></tr> <tr><td>Pritvi's cl</td><td style="text-align: right;">16000</td></tr> <tr><td>Dipans cl</td><td style="text-align: right;">18000</td></tr> <tr><td>Bank</td><td style="text-align: right;">378000</td></tr> <tr><td>Mrs Dipan capital</td><td style="text-align: right;">1200</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td></td><td style="text-align: right;">637200</td></tr> <tr><td colspan="2"><hr/></td></tr> </table>	Provision for Bad debt	8000	Creditors	152000	Mrs P. loan	20000	Mrs. Dipan loan	40000	Investment fluctuation	4000	Pritvi's cl	16000	Dipans cl	18000	Bank	378000	Mrs Dipan capital	1200	<hr/>			637200	<hr/>																
Stock	20000																																																																									
Investment	40000																																																																									
Drs:	80000																																																																									
Building	140000																																																																									
Goodwill	30000																																																																									
Mrs. Pritvi's cl: (Loan)	20000																																																																									
Banks (Creditors)	151240																																																																									
Bank (Exp)	4000																																																																									
Bank - (Mrs. Dipan's loan)	40000																																																																									
Pritvi's cl	55980																																																																									
Dipans	55980																																																																									
<hr/>																																																																										
	111960																																																																									
<hr/>																																																																										
	637200																																																																									
<hr/>																																																																										
Provision for Bad debt	8000																																																																									
Creditors	152000																																																																									
Mrs P. loan	20000																																																																									
Mrs. Dipan loan	40000																																																																									
Investment fluctuation	4000																																																																									
Pritvi's cl	16000																																																																									
Dipans cl	18000																																																																									
Bank	378000																																																																									
Mrs Dipan capital	1200																																																																									
<hr/>																																																																										
	637200																																																																									
<hr/>																																																																										
		<p>(For each correct entry Give 1/4 score and 1/2 for Profit division)</p>																																																																								
13.	a	<p>1. Revaluation a/c Dr 800 to provision for D/D 800</p> <p>2. Building a/c Dr 2000 Investment a/c Dr 1500 to Revaluation 3500</p>	<p>1</p> <p>1</p>																																																																							

6

SECOND YEAR HIGHER SECONDARY EXAMINATION, JUNE 2017

Qn. No	Sub Qns	Answer Key / Value points	Score	Total																											
		<p>3. Revaluation a/c Dr 650 Machinery 650</p> <p>4. Creditors a/c Dr 500 Revaluation 500</p> <p>5. Revaluation a/c Dr 2550 to Cash & Capital 1000 " Clinton 850</p> <p style="text-align: center;"><u>Revaluation a/c</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Provision for D/D Machinery 800</td> <td style="width: 50%;">Building 2000</td> </tr> <tr> <td style="width: 50%;">Cash & Capital 1300</td> <td style="width: 50%;">Investment 1500</td> </tr> <tr> <td style="width: 50%;">Clinton 850</td> <td style="width: 50%;">Creditors 500</td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">4000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">4000</td> </tr> </table> </td> <td style="width: 50%; padding: 5px;"> <p style="text-align: center;">OR</p> <p>(B) <u>Revaluation a/c</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Furniture 1500</td> <td style="width: 50%;">Building 20000</td> </tr> <tr> <td style="width: 50%;">Stock 3000</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Provision 950</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Sundry Debtors 8730</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Cash (14550) 5820</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> </tr> </table> </td> <td style="width: 50%; padding: 5px;"> <p style="text-align: center;">2</p> </td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center; vertical-align: middle;">3</td> <td style="text-align: center; vertical-align: middle;">8</td> </tr> </table></td></tr></table>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Provision for D/D Machinery 800</td> <td style="width: 50%;">Building 2000</td> </tr> <tr> <td style="width: 50%;">Cash & Capital 1300</td> <td style="width: 50%;">Investment 1500</td> </tr> <tr> <td style="width: 50%;">Clinton 850</td> <td style="width: 50%;">Creditors 500</td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">4000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">4000</td> </tr> </table>	Provision for D/D Machinery 800	Building 2000	Cash & Capital 1300	Investment 1500	Clinton 850	Creditors 500	4000	4000	<p style="text-align: center;">OR</p> <p>(B) <u>Revaluation a/c</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Furniture 1500</td> <td style="width: 50%;">Building 20000</td> </tr> <tr> <td style="width: 50%;">Stock 3000</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Provision 950</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Sundry Debtors 8730</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Cash (14550) 5820</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> </tr> </table> </td> <td style="width: 50%; padding: 5px;"> <p style="text-align: center;">2</p> </td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center; vertical-align: middle;">3</td> <td style="text-align: center; vertical-align: middle;">8</td> </tr> </table>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Furniture 1500</td> <td style="width: 50%;">Building 20000</td> </tr> <tr> <td style="width: 50%;">Stock 3000</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Provision 950</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Sundry Debtors 8730</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Cash (14550) 5820</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> </tr> </table>	Furniture 1500	Building 20000	Stock 3000		Provision 950		Sundry Debtors 8730		Cash (14550) 5820		20000	20000	<p style="text-align: center;">2</p>				3	8
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Provision for D/D Machinery 800</td> <td style="width: 50%;">Building 2000</td> </tr> <tr> <td style="width: 50%;">Cash & Capital 1300</td> <td style="width: 50%;">Investment 1500</td> </tr> <tr> <td style="width: 50%;">Clinton 850</td> <td style="width: 50%;">Creditors 500</td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">4000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">4000</td> </tr> </table>	Provision for D/D Machinery 800	Building 2000	Cash & Capital 1300	Investment 1500	Clinton 850	Creditors 500	4000	4000	<p style="text-align: center;">OR</p> <p>(B) <u>Revaluation a/c</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Furniture 1500</td> <td style="width: 50%;">Building 20000</td> </tr> <tr> <td style="width: 50%;">Stock 3000</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Provision 950</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Sundry Debtors 8730</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Cash (14550) 5820</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> </tr> </table> </td> <td style="width: 50%; padding: 5px;"> <p style="text-align: center;">2</p> </td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center; vertical-align: middle;">3</td> <td style="text-align: center; vertical-align: middle;">8</td> </tr> </table>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Furniture 1500</td> <td style="width: 50%;">Building 20000</td> </tr> <tr> <td style="width: 50%;">Stock 3000</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Provision 950</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Sundry Debtors 8730</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Cash (14550) 5820</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> </tr> </table>	Furniture 1500	Building 20000	Stock 3000		Provision 950		Sundry Debtors 8730		Cash (14550) 5820		20000	20000	<p style="text-align: center;">2</p>				3	8			
Provision for D/D Machinery 800	Building 2000																														
Cash & Capital 1300	Investment 1500																														
Clinton 850	Creditors 500																														
4000	4000																														
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Furniture 1500</td> <td style="width: 50%;">Building 20000</td> </tr> <tr> <td style="width: 50%;">Stock 3000</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Provision 950</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Sundry Debtors 8730</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%;">Cash (14550) 5820</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 3px double black; text-align: center;">20000</td> </tr> </table>	Furniture 1500	Building 20000	Stock 3000		Provision 950		Sundry Debtors 8730		Cash (14550) 5820		20000	20000	<p style="text-align: center;">2</p>																		
Furniture 1500	Building 20000																														
Stock 3000																															
Provision 950																															
Sundry Debtors 8730																															
Cash (14550) 5820																															
20000	20000																														
			3	8																											

Partners Capital a/c.

	Sreshth	Esha	Mayomi		Sreshth	Esha	Mayomi
balance b/d	96730	87820	50000	bal b/d	70000	70000	-
				Cash	-	-	50000
				Goodwill	18000	12000	-
				Revaluation	8730	5820	-
	<u>96730</u>	<u>87820</u>	<u>50000</u>		<u>96730</u>	<u>87820</u>	<u>50000</u>

Balance Sheet

Liability		Assets	
Partners Capital	28000	Cash in hand	3000
Sreshth	96730	Cash at Bank	103000
Esha	87820	Debtors	19000
Mayomi	50000	Less prov	950
	<u>234550</u>	Building	65000
		Accd appn	20000
		Furniture	15000
		Less depre	1500
		Machinery	13000
		Stock	30000
		Less depre	3000
	<u><u>262550</u></u>		<u>262550</u>

(b)

SECOND YEAR HIGHER SECONDARY EXAMINATION, JUNE 2017

Qn. No	Sub Qns	Answer Key / Value points	Score	Total
		<u>Part B Computerised Accounting</u>		
1.		(b) Financial	1	1
2.		(c) PERT / Give full score for any answer from the choice	1	1
3.		(c) F11 / Give full score for any answer from choice.	1	1
4.		(b) 255	1	1
5.		(d) \rightarrow (b) \rightarrow (a) \rightarrow c	$4 \times \frac{1}{2}$	2.
6.		Syntax = DB (Cost, Salvage, Life, period)	1	
		<u>Parameters</u> Cost, Salvage value, Life, Period	1	2
7.		a. <u>Table</u> - A Table is a collection of data about a specific Topic A Table organises data into Columns and Rows. (field and Record)	1	
		b. <u>Field</u> - A field in database is a piece of information about a subject	1	
		c. <u>Record</u> - A record is a complete information about a subject	1	3

Qn. No		Score	Total
8.	<p>= If ($A_1 < 30$, $A_1 \times 1$, If ($A_1 \leq 50$, $A_1 \times 2$, If ($A_1 \leq 100$, $A_1 \times 3$, $A_1 \times 4$)))</p> <p>OR</p> <p>Any other related attempt Give full Score.</p>	4	4
9(a)	<p><u>Components of GWT</u></p> <p>Any 4 components with explanation.</p> <p>Title Bar Product Info Work Area </p> <p>Calculator or ODBC Server Button Panel Current status Current period Current date Active Company etc..</p>	4 x 1 1/4	5
9(b)	<p><u>Creation</u></p> <p>Gate of Tally → A/c Info → Ledger → create.</p> <p><u>Deletion</u></p> <p>GWT → A/c Info → Ledger → ALT</p> <p>Select appropriate Ledger</p> <p>ALT + D</p>	2 1/2	5

(8)

1. Biju-B. MLCMHSS, Kannanalloor, Kollam. ~~Signature~~
2. Muhammed Hafeez. VA, LMHSS Malappuram ~~Signature~~
3. Vinod. V Karimphala HSS Palakkad ~~Signature~~
4. Anil Gomez GMHSS, Varkala ~~Signature~~
5. Shanmukam R. HSS, Chokki, Kannur ~~Signature~~
6. Abu. K. V Nochoor HSS. CoT. ~~Signature~~
7. PATHIAPPAN. V. B EMS HSS THRISSUR ~~Signature~~
8. George V.S GMHSS Kalyan ~~Signature~~
9. Prasad Kumar. P, GVHSS Peruvanna ~~Signature~~