

SECOND YEAR HIGHER SECONDARY SAY/IMP. EXAMINATION, JUNE 2016.
(Finalised Scheme of Valuation)

Subject: Accountancy with C.A.

Code No: 2050

Part - I Accountancy.

Qn.No	Scoring Indicators	Split Score	Total Score
1.	(c) Only out of profits.	1	1
2.	(d) Debited to Separate fund.	1	1
3.	(b) Old profit sharing ratio.	1	1
4.	(b) Asset	1	1
5.	1. General Reserve A/c Dr. 24,000. P's capital A/c 12,000. Q's capital A/c 12,000	1	2
	2. P's capital A/c Dr 3000 Q's Capital A/c Dr. 3000 Profit and Loss A/c. 6000	1	
6.	Firstly - Paying outside debt (external liabilities)	1/2	2.
	Secondly - Paying to the Partners due to them for advances (Partners' loan)	1/2	
	Thirdly - Partners Capital.	1/2	
	Fourthly - if any balance divide them among Partners in Profit sharing ratio.	1/2	
7.	Equation For Calculating Average profit. Step - Calculation of goodwill Final Answer - ₹ 825	1 1 1	3
8.	8:4:2:5 (Give full marks without considering calculation)	3	3

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13(a)	Value of goodwill ₹ 39,000	2.	8.																																																											
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>D</th> <th>J</th> <th>S</th> <th>G</th> <th>Particulars</th> <th>D</th> <th>J</th> <th>S</th> <th>G</th> </tr> </thead> <tbody> <tr> <td>To Don's Cap</td> <td></td> <td></td> <td></td> <td>3900</td> <td>Balance b/d</td> <td>4000</td> <td>4000</td> <td>3000</td> <td>-</td> </tr> <tr> <td>To Sheq's</td> <td></td> <td></td> <td></td> <td>3900</td> <td>Cash</td> <td></td> <td></td> <td></td> <td>30000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Gladys' Capital</td> <td>3900</td> <td>-</td> <td>3900</td> <td>-</td> </tr> <tr> <td>Balance b/d</td> <td>43900</td> <td>4000</td> <td>31900</td> <td>22200</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>43900</td> <td>4000</td> <td>33900</td> <td>36000</td> <td></td> <td>43900</td> <td>4000</td> <td>33900</td> <td>30000</td> </tr> </tbody> </table>	Particulars		D	J	S	G	Particulars	D	J	S	G	To Don's Cap				3900	Balance b/d	4000	4000	3000	-	To Sheq's				3900	Cash				30000						Gladys' Capital	3900	-	3900	-	Balance b/d	43900	4000	31900	22200							43900	4000	33900	36000		43900	4000	33900	30000
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	<p>(Give 1 mark for each correct entry upto 4 marks and if goodwill account is entered by Raising and writing off method give full marks)</p> <p align="center">[OR]</p> <p>(b) New Ratio 9:6:5</p> <p>Capital A - ₹ 54,000</p> <p>B - ₹ 36,000</p> <p>C - ₹ 30,000</p> <p>A has Surplus ₹ 6,000</p> <p>B has deficit ₹ 11,000</p> <p><u>Journal Entry</u></p> <p>Cash A/c Dr 30,000</p> <p style="padding-left: 100px;">C's Capital A/c 30,000</p> <p>A's Capital A/c Dr 6,000</p> <p style="padding-left: 100px;">Cash 6,000</p> <p>Cash A/c Dr 11,000</p> <p style="padding-left: 100px;">B's Capital A/c 11,000</p>	1. 2. 1 1 1	8.																																																											

HSE : II.

Qn.No	Scoring Indicators	Split Score	Total Score
<u>PART II</u>			
<u>COMPUTERISED ACCOUNTING.</u>			
1.	b, F2 key.		1
2.	c, Many sheets		1
3.	c, Seven		1
4.	C, structured Que language OR structured query language		1
5.	a. Identification of alc's early b. For grouping of alc's (Any other meaningful points)	1 1	2
6.	= AND (CA < 10, DA < 100)		2
7.	i. <u>DBMS</u> - Collection of programmes that enables users to create and maintain a database. OR Data Base Management system. ii. <u>Normalisation</u> : The process of refining a database design through which the possibility		

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8	of duplicate or redundant data is reduced or eliminated.	1	
	iii. <u>Ms. Access</u> : Relational database management system which can organise data into tables, to create, store and manage database.	1	3
	<u>Format</u> : The general arrangement of data.	1	
8	<u>Conditional format</u> : It changes the appearance of cell range based on a condition or criteria.	1 1/2	
	<u>Auto format</u> : Arrangement of data based on pre-defined collection of number, fonts, cell alignments, patterns, shades etc...	1 1/2	4
9	a. 1. Coders Accounting System. 2. Multiple Companies. 3. Any Period trial balance. 4. Vr. Subscribing. 5. Payroll Accounting. or any other suitable 5 points with explanation.	1 1 1 1 1 1	5

Qn.No	Scoring Indicators	Split Score	Total Score
	<p>b. 1. Alc's info 2. Inventory info. 3. Import masters. 4. Alc-ing Vrs. 5. Inventory Vrs. 6. Balance sheets. 7. All alc's. 8. Stock Summary 9. Ratio analysis. 10. Display.</p> <p>OR any other points with explanation.</p>	<p>$\frac{1}{2}$ Marks each.</p>	<p>5</p>