HIGHER SECONDARY II YEAR SAY/IMPROVEMENT EXAMINATION JUNE 2018

Part III

ACCOUNTNACY WITH COMPUTERISED ACCOUNTING(Code No.2050)

Maximum : 60 Scores

Q.N o.	Value Points	Split Mark	Tot al
	PART A ACCOUNTANCY		
1.	c) Subscription	1	1
2.	d) Any of these	1	1
3.	3:2	1	1
4.	a) Interest on Loan - 6% b) Profit sharing Equally by all partners	1	2
5.	a) When a partner become insane b) Permanent incapacity of a partner to perform his duties as a partner c) Misconduct of a partner which is likely to affect the business of the firm d) When the business of the firm cannot be carried on except loss, e) A partners persistently commit breach of agreement(Any 4 points)	½ score for each point	2
6.	a) Realisation A/cDr 6500 To Bank A/c 6500 b) Realisation A/cDr 6500 To Lukose Capital A/c 6500	1	2
7.	Subscription received 60000		
	Add : Subscription accrued at the end 3800	1	
	63800	and the second se	3
	Less : Subscription accrued at the beginning 4200 Subscription unearned at the end 1400 5600	1	
	Amount credited to Income & Expenditure A/c 58200	1	
8.	a) Shown on the Income side of Income & Expenditure A/c	1	
	b) Shown on the Expenditure side of Income & Expenditure A/c		3
	 b) Shown on the Expenditure side of Income & Expenditure A/c c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small 	1	3
	c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small	1	3
9.	c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c)		3
9.	 c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = 300000/5 = 60000 	1	
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9.	 c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = 300000/5 = 60000 Normal profit = 500000 X 10/100 = 50000 	1 1	3
9.	c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = 300000/5 = 60000 Normal profit = 500000 X 10/100 = 50000 Super profit = 60000 - 50000 = 10000	1 1 1	
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	c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = $300000/5 = 60000$ Normal profit = $500000 \times 10/100 = 50000$ Super profit = $60000 - 50000 = 10000$ Goodwill = $10000 \times 3 = 30000$ Tiji's share taken by Jiji = $3/6 \times 3/5 = 9/30$ Tiji's share taken by Mini = $3/6 \times 2/5 = 6/30$ NR of Jiji = $2/6 + 9/30 = 10/30 + 9/30 = 19/30$	1 1 1 1 1	3
	 c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = 300000/5 = 60000 Normal profit = 500000 X 10/100 = 50000 Super profit = 60000 - 50000 = 10000 Goodwill = 10000 X 3 = 30000 Tiji's share taken by Jiji = 3/6 X 3/5 = 9/30 Tiji's share taken by Mini = 3/6 X 2/5 = 6/30 	1 1 1 1 1 1	3
	c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = $30000/5 = 60000$ Normal profit = $500000 \times 10/100 = 50000$ Super profit = $60000 - 50000 = 10000$ Goodwill = $10000 \times 3 = 30000$ Tiji's share taken by Jiji = $3/6 \times 3/5 = 9/30$ Tiji's share taken by Mini = $3/6 \times 2/5 = 6/30$ NR of Jiji = $2/6 + 9/30 = 10/30 + 9/30 = 19/30$ NR of Mini = $1/6 + 6/30 = 5/30 + 6/30 = 11/30$ NR = 19:11	1 1 1 1 1 1	
10.	c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = $30000/5 = 60000$ Normal profit = $500000 \times 10/100 = 50000$ Super profit = $60000 - 50000 = 10000$ Goodwill = $10000 \times 3 = 30000$ Tiji's share taken by Jiji = $3/6 \times 3/5 = 9/30$ Tiji's share taken by Mini = $3/6 \times 2/5 = 6/30$ NR of Jiji = $2/6 + 9/30 = 10/30 + 9/30 = 19/30$ NR of Mini = $1/6 + 6/30 = 5/30 + 6/30 = 11/30$ NR = $19:11$ Dissolution of Partnership Dissolution of firm	1 1 1 1 1 1	3
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10.	c) Shown on the liabilities side of Balance sheet (Capital Receipt) (If it is small amount, treated as Income in the Income & Expenditure A/c) Average profit = $30000/5 = 60000$ Normal profit = $500000 \times 10/100 = 50000$ Super profit = $60000 - 50000 = 10000$ Goodwill = $10000 \times 3 = 30000$ Tiji's share taken by Jiji = $3/6 \times 3/5 = 9/30$ Tiji's share taken by Mini = $3/6 \times 2/5 = 6/30$ NR of Jiji = $2/6 + 9/30 = 10/30 + 9/30 = 19/30$ NR of Mini = $1/6 + 6/30 = 5/30 + 6/30 = 11/30$ NR = $19:11$ Dissolution of Partnership Dissolution of firm	1 1 1 1 1 1 1 1 score for	3

	revalued c) Business of t continued d) Books of acc not closed		2		Busi clos Boo clos	ks of account	rm is			
				stion A						
	Particulars		Particu			Amo	unt(🛛)			
12.	Bank /Cash(Exp) Assets Bank/Cash	840	000 E	00 Bank/Ca 00 Partner Raju		nk/Cash rtner's Capital A/c		20000 78000 8000	½ score for each	3
		1060	000					06000		
13.	a) B			on 31	st Ma	arch 2017				
15.	Liabilities	didified si		nount		Assets	Amo	unt(🛛)	P 652-1	
	Tournament fund40000Add:Donation90000Sale of pass110000Interest3200243200243200Less:Tournament exp.210000			33	200				3	5
	b) Income and Exper								Sec. 23. 1. 1	
	Expenditure Amount								2	
	Tournament Expens		50000 43200		00					
14.	Profit and loss Appropriation A/c									-
14.	Particulars		nount(2) Particulars Amount(2)							
	Ahalam's Capital(Salary) Partner's Capital Ahalam 48000 Less: Maya's Share <u>3000</u>			24000 P/L A/c 45000			144000	1 each		
	Fahida's Capital 48000 Less: Maya's share <u>3000</u> Maya's Capital 24000		4	45000						5
	Add: Ahalam Cap 3000 Fahida Cap <u>3000</u>									
				30000					1.00	
				4000			1	144000		
15.	a) Rajesh's Capital A, To Rajesh's Lo		Dr	r	12	20000	120000		1	

	b)	1 m 1 m	Ra	jesh's Loai	n A/	с				. Satur	T
	Date			Amt(2) Dat					Amt(2)	1	1
	l Yr	Cash A/c Balance c/d		44400 90000					120000 14400	- A-(-)	5
				134400					134400	1	
	ll Yr	Cash A/c Balance c,	/d	40800 60000 100800	IIY		Balance b/ Interest	ď	90000 10800 100800		
	III Yr	Cash A/c Balance c,	/d	37200 30000 67200			Balance b/ Interest	ď	60000 7200 67200	1	
	IV Yr	Cash A/c		33600	IV		Balance b/ Interest	′d	30000 3600	1	
				33600					33600		
16.	Dention	1		Revalua					America (5)		
	Particu			· · · · · · · · · · · · · · · · · · ·			ticulars		Amount(2) 10000		
	Furniture A/c Stock A/c Provision for D/D Partner's Capital		420 Bu 1400 580		Bull	uildings 1		10000	2		
		Joseph 5067		7600							
10.15	Jayesh	Jayesh 2533			_						
		C	100	000	_			10000			
	Particu	Capital A/	c Jayesh	Jobish		rticu	Joseph	Jayes	h Jobish		
	lars Bal c/d	38067	21533	20000	lars Bal b/c Cash		27000	160	20000	3	
					Re G/ G/	w	5067 4000 2000	25 20 10	00		8
		38067	21533	20000		n	38067	215			
									20000		
	Liabilities			Balan Amount(otc		Amount(🛛)			
		Creditors			000	Assets A Cash			27900		
	Capital Joseph 38067 Jayesh 21533 Jobish_20000			79600		Deb Less	Debtors 11600 ess: Prov <u>580</u>		11020		
						Stock 14000 Less:Dep <u>1400</u> Furniture 3500			12600	3	
							Less:Dep <u>420</u> Building		3080 34000		
				88600					88600		

	PART B	CULLA I	
	COMPUTERISED ACCOUNTING		
1.	SLM or SLN	1	1
2.	d) All of these		-
3.	d) Libre Office Base	1	1
4.	Mnemonic code Eg : CB used to represent Cash Book, TVM for Trivandrum(Any such example)	1 1	2
5.	a) \$H\$15	1	
	b) \$D\$5:\$J\$20	1	2
6.	Column chart, Line chart, Pie chart, Area chart (Any 4 type)	½ score for each	2
7.	 Create Form through Form Wizard – Select a Table → Click on Create → More Forms → Form Wizard → Select the Fields → Next → Finish Create Form through Form Design – Create → Form Design → Add Existing Fields → Select fields from Table 	1	2
8.	 a) IF – Used to test specific condition. Syntax : =IF(Logical test, Value if true, Value if false) b) AND – Evaluates all the mathematical expressions located in other cells. Syntax : =AND(Logical test1, Logical test2,) c). OR - Evaluates at least one mathematical expressions located in other cells. Syntax : =OR(Logical test1, Logical test2,) 	1 1	3
	(Any 3 Functions with explanation or apt syntax give full score)		14
9.	a) D4 - =C4*14% or =C4*.14 or =C4*14/100	1	1
	b) E4 - =IF(C4>55500, 2500, 1500)	1	3
	c) F4- =C4+D4+F4 or =Sum(C4:E4)	1	
10.	a) Query - Used to view, change and analyse data in different ways	1	
	b) Forms – Used to enter or modify data into a Table	1	3
	c) Report – Create various reports based on Table, Query or both (Give score for related explanation)	1	
11.	1. Performing all the accounting functions, 2. Inventory management possible, 3. Preparation of payroll, 4. Preparation of reports, graphs, budgets, etc., 5. Helps MIS, etc OR	1 score each	5
	 Simple and integrated, 2. Transparency and control, 3. Accuracy and speed Scalability, 5. Reliability, etc 		

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4. SURESHBABU. V.S. M.A.S.M.V.H.S.S. VENMENAD THRISSUR - 9846234211								
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