






	revalued c) Business of the firm is continued d) Books of accounts are not closed	&Liabilities are paid off c) Business of the firm is closed. d) Books of accounts are closed																																																										
12.	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th colspan="4">Realisation A/c</th> </tr> <tr> <th>Particulars</th> <th>Amount(₹)</th> <th>Particulars</th> <th>Amount(₹)</th> </tr> </thead> <tbody> <tr> <td>Bank /Cash(Exp)</td> <td>2000</td> <td>Liabilities</td> <td>20000</td> </tr> <tr> <td>Assets</td> <td>84000</td> <td>Bank/Cash</td> <td>78000</td> </tr> <tr> <td>Bank/Cash</td> <td>20000</td> <td>Partner's Capital A/c</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Raju 4000</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Babu <u>4000</u></td> <td>8000</td> </tr> <tr> <td></td> <td><u>106000</u></td> <td></td> <td><u>106000</u></td> </tr> </tbody> </table>		Realisation A/c				Particulars	Amount(₹)	Particulars	Amount(₹)	Bank /Cash(Exp)	2000	Liabilities	20000	Assets	84000	Bank/Cash	78000	Bank/Cash	20000	Partner's Capital A/c				Raju 4000				Babu <u>4000</u>	8000		<u>106000</u>		<u>106000</u>	½ score for each	3																								
Realisation A/c																																																												
Particulars	Amount(₹)	Particulars	Amount(₹)																																																									
Bank /Cash(Exp)	2000	Liabilities	20000																																																									
Assets	84000	Bank/Cash	78000																																																									
Bank/Cash	20000	Partner's Capital A/c																																																										
		Raju 4000																																																										
		Babu <u>4000</u>	8000																																																									
	<u>106000</u>		<u>106000</u>																																																									
13.	<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="4">a) Balance sheet as on 31st March 2017</th> </tr> <tr> <th>Liabilities</th> <th>Amount(₹)</th> <th>Assets</th> <th>Amount(₹)</th> </tr> </thead> <tbody> <tr> <td>Tournament fund</td> <td>40000</td> <td></td> <td></td> </tr> <tr> <td>Add:Donation</td> <td>90000</td> <td></td> <td></td> </tr> <tr> <td> Sale of pass</td> <td>110000</td> <td></td> <td></td> </tr> <tr> <td> Interest</td> <td><u>3200</u></td> <td></td> <td></td> </tr> <tr> <td></td> <td>243200</td> <td></td> <td></td> </tr> <tr> <td>Less:Tournament exp.</td> <td>210000</td> <td>33200</td> <td></td> </tr> </tbody> </table> <table border="1" style="width: 100%;"> <thead> <tr> <th colspan="3">b) Income and Expenditure A/c</th> </tr> <tr> <th>Expenditure</th> <th colspan="2">Amount</th> </tr> </thead> <tbody> <tr> <td>Tournament Expense</td> <td>250000</td> <td></td> </tr> <tr> <td>Less: Tournament Fund</td> <td>243200</td> <td>6800</td> </tr> </tbody> </table>		a) Balance sheet as on 31 st March 2017				Liabilities	Amount(₹)	Assets	Amount(₹)	Tournament fund	40000			Add:Donation	90000			Sale of pass	110000			Interest	<u>3200</u>				243200			Less:Tournament exp.	210000	33200		b) Income and Expenditure A/c			Expenditure	Amount		Tournament Expense	250000		Less: Tournament Fund	243200	6800	3	5												
a) Balance sheet as on 31 st March 2017																																																												
Liabilities	Amount(₹)	Assets	Amount(₹)																																																									
Tournament fund	40000																																																											
Add:Donation	90000																																																											
Sale of pass	110000																																																											
Interest	<u>3200</u>																																																											
	243200																																																											
Less:Tournament exp.	210000	33200																																																										
b) Income and Expenditure A/c																																																												
Expenditure	Amount																																																											
Tournament Expense	250000																																																											
Less: Tournament Fund	243200	6800																																																										
14.	<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="4">Profit and loss Appropriation A/c</th> </tr> <tr> <th>Particulars</th> <th>Amount(₹)</th> <th>Particulars</th> <th>Amount(₹)</th> </tr> </thead> <tbody> <tr> <td>Ahaham's Capital(Salary)</td> <td>24000</td> <td>P/L A/c</td> <td>144000</td> </tr> <tr> <td>Partner's Capital</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Ahaham 48000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Less: Maya's Share <u>3000</u></td> <td>45000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fahida's Capital 48000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Less: Maya's share <u>3000</u></td> <td>45000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Maya's Capital 24000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add: Ahaham Cap 3000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fahida Cap <u>3000</u></td> <td>30000</td> <td></td> <td></td> </tr> <tr> <td></td> <td><u>144000</u></td> <td></td> <td><u>144000</u></td> </tr> </tbody> </table>		Profit and loss Appropriation A/c				Particulars	Amount(₹)	Particulars	Amount(₹)	Ahaham's Capital(Salary)	24000	P/L A/c	144000	Partner's Capital				Ahaham 48000				Less: Maya's Share <u>3000</u>	45000							Fahida's Capital 48000				Less: Maya's share <u>3000</u>	45000							Maya's Capital 24000				Add: Ahaham Cap 3000				Fahida Cap <u>3000</u>	30000				<u>144000</u>		<u>144000</u>	1 each	5
Profit and loss Appropriation A/c																																																												
Particulars	Amount(₹)	Particulars	Amount(₹)																																																									
Ahaham's Capital(Salary)	24000	P/L A/c	144000																																																									
Partner's Capital																																																												
Ahaham 48000																																																												
Less: Maya's Share <u>3000</u>	45000																																																											
Fahida's Capital 48000																																																												
Less: Maya's share <u>3000</u>	45000																																																											
Maya's Capital 24000																																																												
Add: Ahaham Cap 3000																																																												
Fahida Cap <u>3000</u>	30000																																																											
	<u>144000</u>		<u>144000</u>																																																									
15.	<table style="width: 100%;"> <tr> <td>a) Rajesh's Capital A/c</td> <td>..Dr</td> <td>120000</td> <td></td> </tr> <tr> <td> To Rajesh's Loan A/c</td> <td></td> <td></td> <td>120000</td> </tr> </table>		a) Rajesh's Capital A/c	..Dr	120000		To Rajesh's Loan A/c			120000	1																																																	
a) Rajesh's Capital A/c	..Dr	120000																																																										
To Rajesh's Loan A/c			120000																																																									

b) Rajesh's Loan A/c						1	5	
Date	Particulars	Amt(₹)	Date	Particulars	Amt(₹)			
I Yr	Cash A/c	44400	I Yr	Rajesh's Cap A/c	120000	1	5	
	Balance c/d	90000		Interest	14400			
		<u>134400</u>			<u>134400</u>			
II Yr	Cash A/c	40800	II Yr	Balance b/d	90000	1	5	
	Balance c/d	60000		Interest	10800			
		<u>100800</u>			<u>100800</u>			
III Yr	Cash A/c	37200	III Yr	Balance b/d	60000	1	5	
	Balance c/d	30000		Interest	7200			
		<u>67200</u>			<u>67200</u>			
IV Yr	Cash A/c	33600	IV Yr	Balance b/d	30000	1	5	
				Interest	3600			
		<u>33600</u>			<u>33600</u>			
16.	Revaluation A/c					2	8	
	Particulars	Amount(₹)	Particulars	Amount(₹)				
	Furniture A/c	420	Buildings	10000				
	Stock A/c	1400						
	Provision for D/D	580						
	Partner's Capital							
	Joseph 5067							
	Jayesh 2533	7600						
		<u>10000</u>		<u>10000</u>				
	Partners Capital A/c							
	Particulars	Joseph	Jayesh	Jobish	Particulars	Joseph	Jayesh	Jobish
	Bal c/d	38067	21533	20000	Bal b/d	27000	16000	20000
					Cash			20000
					Reval	5067	2533	
					G/W	4000	2000	
					G/R	2000	1000	
		<u>38067</u>	<u>21533</u>	<u>20000</u>		<u>38067</u>	<u>21533</u>	<u>20000</u>
	Balance sheet							
	Liabilities	Amount(₹)	Assets	Amount(₹)				
	Creditors	9000	Cash	27900				
	Capital		Debtors 11600					
	Joseph 38067		Less: Prov 580	11020				
	Jayesh 21533		Stock 14000					
	Jobish 20000	79600	Less: Dep 1400	12600				
			Furniture 3500					
			Less: Dep 420	3080				
			Building	34000				
		<u>88600</u>		<u>88600</u>				

PART B COMPUTERISED ACCOUNTING			
1.	SLM or SLN	1	1
2.	d) All of these	1	1
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 b) \$D\$5:\$J\$20	1 1	2
6.	Column chart, Line chart, Pie chart, Area chart (Any 4 type)	½ score for each	2
7.	1. Create Form through Form Wizard – Select a Table → Click on Create → More Forms → Form Wizard → Select the Fields → Next → Finish 2. Create Form through Form Design – Create → Form Design → Add Existing Fields → Select fields from Table	1 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,.....) (Any 3 Functions with explanation or apt syntax give full score)	1 1 1	3
9.	a) D4 - =C4*14% or =C4*.14 or =C4*14/100 b) E4 - =IF(C4>55500, 2500, 1500) c) F4- =C4+D4+F4 or =Sum(C4:E4)	1 1 1	3
10.	a) Query - Used to view, change and analyse data in different ways b) Forms – Used to enter or modify data into a Table c) Report – Create various reports based on Table, Query or both (Give score for related explanation)	1 1 1	3
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. Simple and integrated, 2. Transparency and control, 3. Accuracy and speed 4. Scalability, 5. Reliability, etc	1 score each	5

1. Dr. RAJESH BABU. K. R, GHSS, CHALA 9447793940 
2. Rajan. M. NRHSS, Munnar, 9447524458 
3. VINOD. V KARIMPURATHA ITSS PALAKKAD
9447531313 678595 
4. SURESH BABU. V. S. M. A. S. M. V. H. S. S.
VENMENAD, THRISSUR - 9846234211 
5. Shajikumar S KSMVHSS, Edavath
Kollam 9746656316 
6. Usha Kumars. Govt HSS
Chathannoor
Kollam 9446496765 