

Reg. No.:

Name:

**SECOND YEAR HIGHER SECONDARY EXAMINATION SAMPLE QUESTION PAPER
ACCOUNTANCY WITH COMPUTERIZED ACCOUNTING**

Part III

Time: 2 Hours

Cool-off time: 15 Minutes

Maximum : Scores 60

General Instructions to Candidates.

- There is a 'Cool off time' of 15 minutes in addition to the writing time.
- Use the 'Cool of time' to get familiar with questions and to plan your answers
- Read questions carefully before answering.
- Read the instructions carefully.
- Calculations, figures and graphs should be shown in the answer sheet itself.
- Malayalam version of the questions is also provided.
- Give equations wherever necessary.
- Electronic devices except non programmable calculators are not allowed in the examination hall.

വിദ്യാർത്ഥികൾക്കുള്ള പൊതു നിർദ്ദേശങ്ങൾ

- നിർദ്ദിഷ്ട സമയത്തിന് പുറമെ 15 മിനിട്ട് 'കൂൾ ഓഫ് ടൈം' ഉണ്ടായിരിക്കും
- 'കൂൾ ഓഫ് ടൈം' ചോദ്യങ്ങൾ പരിചയപ്പെടാനും ഉത്തരങ്ങൾ ആസൂത്രണം ചെയ്യാനും ഉപയോഗിക്കുക
- ഉത്തരങ്ങൾ എഴുതുന്നതിനു മുമ്പ് ചോദ്യങ്ങൾ ശ്രദ്ധാപൂർവ്വം വായിക്കണം
- നിർദ്ദേശങ്ങൾ മുഴുവനും ശ്രദ്ധാപൂർവ്വം വായിക്കണം
- കണക്കു കൂട്ടലുകൾ, ചിത്രങ്ങൾ , ഗ്രാഫുകൾ എന്നിവ ഉത്തരക്കടലാസിൽ തന്നെ ഉണ്ടായിരിക്കണം
- ചോദ്യങ്ങൾ മലയാളത്തിലും നൽകിയിട്ടുണ്ട്
- ആവശ്യമുള്ള സമലത്തു സമവാക്യങ്ങൾ കൊടുക്കണം
- പ്രോഗ്രാമുകൾ ചെയ്യാനാകാത്ത കാൽക്കലേറ്റുകൾ ഒഴികെയുള്ള ഒരു ഇലക്ട്രോണിക് ഉപകരണവും പരീക്ഷ ഹാളിൽ ഉപയോഗിക്കുവാൻ പാടുള്ളതല്ല

**PART-A
ACCOUNTANCY**

SCORE:40

I. Answer any 4 questions from 1 to 5.Each carries 1 Score (4x1=4)

1.In the absence of agreement ,partners will share profits or losses inratio

(a) Equally (b) Sacrificing (c) Gaining (d) None of these

2.On the Admission of a new,decrease in the value of assets is credited to

(a)Profit and loss adjustment A/c (b)Assets A/c (c)Old partners capital A/c (d) Revaluation A/c

3.The business of a Partnership Firm is terminated whentakes place

(a)Dissolution of Partnership (b) Dissolution of Firm (c) Retirement (d) Death of a Partner

4 A , Band C are partners in a firm sharing profits and losses in the ratio of 2:1:1.C retired from the firm and the new ratio after retirement is 2:1. The gaining ratio is...

(a) 3:2 (b) 2:1 (c) 1:1 (d) 2:3

5.At the time of dissolution of a firm which liability will be paid first..

(a) Sundry creditors (B) Sundry debtors (c) partners capital (d) Partners Loan

II. Answer the following questions from 6 to7.Each carries 1 Score (2x2=4)

6.Malu and Meenu are partners in a firm .The firm did not have any partnership deed. Specify how the following situations are treated:

i) Interest on Drawings ii) Interest on loan given by Malu to the firm

7.What you mean by Sacrificing Ratio

III. Answer any 2 questions from 8 to 10 .Each carries 3 Score (2x3=6)

8.A business has earned an average profits of Rs.100000 during the last few years. Find out the value of goodwill by capitalisation method ,given that the assets of the business are Rs.10,000,00 and its external liabilities are Rs.1,80,000.the normal rate of return is 10%.

9.List out any three accounting adjustments related to the retirement of a partner

10.Achu, Ammu and Pappu are partners in the ratio of 3:2:1. Achu retires .Ammu and Pappu decied to continue the business in the ratio of 4:1 calculate the Gaining Ratio.

IV. Answer the following questions from11 to 12.Each carries 4 Score (2x4=8)

11.Write any four differences between Dissolution of Partnership and Dissolution of Firm

12.Sabu and Babu are partners in a firm sharing profit and losses in the ratio of 2:1. They admit Tabu into partnership for1/4 share in profit . Tabu brings Rs.30000 for capital and Rs.6000 as her share of goodwill. Give necessary journal entries for record the above.

V. Answer the following questions from 13 to 14.Each carries 5 Score (2x5=10)

13.Mr. Varma,a partner in a firm withdraw Rs.2000 each every month from the firm. Calculate the amount of interest in drawings@8% p.a. Assuming that he withdraws the amount:

(a) at the beginning of each month (b) at the middle of each month(c) at the end of each month

14.Maya ,Mini and Muthu are partners in a firm . Mini retires from the firm .On the date of retirement Rs.50000 becomes due to him. Maya and Muthu promises to pay her the amount in 5 equal instalments at the end of every year together with interest at 10% p.a. Prepare Mini's Loan Account for the first 4 years.

VI. Answer any one question from 15 to 16. Each carries 8 Score (1x8=8)

15. Devika and Thomas are equal partners in a firm. Their Balance Sheet is given below:

Balance Sheet as on 31/3/2022

Liabilities	Amount	Assets	Amount
Creditors	40000	Cash at Bank	16000
General Reserve	26000	Stock	27000
Capitals: Devika	50000	Debtors	20000
Thomas	50000	furniture	23000
		Machinery	80000
	166000		166000

They agreed to admit Vimal into the firm with 1/4 th share in future profits . They decided to revalue their assets at the time of admission.

1. Machinery is to be revalued at Rs.100000

2. Furniture is to be depreciated by 10%

3. Stock is increased by Rs.8000

4. A provision for doubtful debts is to be created on debtors at 5%

Prepare revaluation A/c Capital A/c and Balance sheet

16. Veena and Biju are partners who share profits in the ratio of 2:1. Following is the Balance sheet as on 31/12/2019.

Balance sheet as on 31/12/2019.

Liabilities	Amount	Assets	Amount
Creditors	48000	Cash at Bank	40000
General Reserve	30000	Stock	60000
Capitals: Veena	1,40,000	Debtors	78000
Biju	80000	Land and Building	1,00,000
		furniture	20,000
	2,98,000		2,98,000

Partners decided to dissolve the firm on the following terms :

1. Realisation expenses amounted to Rs.2000
2. Debtors realised at a discount of 5%
3. Stock realised at Rs.54000
4. Land and Building realised Rs.140000 and furniture Rs.18000
5. Unrecorded assets of Rs.4000 which was taken over by Biju
6. Creditors are paid in full

Prepare Realisation A/c Capitals A/c and Bank A/C

PART -B

COMPUTERIZED ACCOUNTANCY

SCORE:20

VII. Answer any 3 questions from 17 to 20 .Each carries 1 Score (3x1=3)

17. A file in spread sheet is known as

- (a) Work book (b) Worksheet (c) Range (d) Function

18.....is used to calculate depreciation under straight line method

- (a) DB (b) SLN (c) PMT (d) ACCRINT

19. which short cut key is used for entering Contra Voucher in GNUKhata

- (a) F8 (b) F4 (c) F5 (d) F6

20 Find the odd one out

- (a) BP (b) DA (c) HRA (d) Professional Tax

VIII. Answer the following questions from 21 to 23 .Each carries 2 Score(3x2=6)

21. Write any 2 security features of a computerised Accounting System

22. Write any 2 Advantages of preparing graphs and Charts

23. List out any two Components of Libre office Base

IX. Answer the following questions from 24 to 25. Each carries 3 Score (2x3=6)

24. Write any 3 advantages of Computerised Accounting System

25. Match the column A with Column B and C

A	B	C
Depreciation	Payroll	PMT
$GP=BP+DA+HRA$	Loan Repayment	SLN
Nper.	Schedule	$BP*50\%$
	Straight Line Method	

X. Answer any one question from 26 to 27. Each carries 5 Score (1x5=5)

26. Briefly explain any 5 Statistical functions in Libre Office Calc.

27. Explain the procedure for preparing Final Accounts in GNUKhatana.

PREPARED BY:

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|-----------------------|---------------|----------------------------|
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| 4. SHAMEENA BEEVI S.B | HSSTCOMMERCE | KPM HSS CHERIYALINALLOR |
| 5. SHEEBA MATHAI | HSSTCOMMERCE | MTDMHSS MALOOR |
| 6. MEERA R KURUP | HSSTCOMMERCE | GHSS KUZHIMATHICADU |
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| 8. AISWARYA V.S. | NVT COMMERCE | EDAVATTOM |
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