

Series &RQPS/S

Set – 3



प्रश्न-पत्र कोड
Q.P. Code

67/S/3

अनुक्रमांक

Roll No.

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परीक्षार्थी प्रश्न-पत्र कोड को उत्तर-पुस्तिका के मुख-पृष्ठ पर अवश्य लिखें।

Candidates must write the Q.P. Code on the title page of the answer-book.

- कृपया जाँच कर लें कि इस प्रश्न-पत्र में मुद्रित पृष्ठ 39 हैं।
- कृपया जाँच कर लें कि इस प्रश्न-पत्र में 34 प्रश्न हैं।
- प्रश्न-पत्र में दाहिने हाथ की ओर दिए गए प्रश्न-पत्र कोड को परीक्षार्थी उत्तर-पुस्तिका के मुख-पृष्ठ पर लिखें।
- कृपया प्रश्न का उत्तर लिखना शुरू करने से पहले, उत्तर-पुस्तिका में प्रश्न का क्रमांक अवश्य लिखें।
- इस प्रश्न-पत्र को पढ़ने के लिए 15 मिनट का समय दिया गया है। प्रश्न-पत्र का वितरण पूर्वाह्न में 10.15 बजे किया जाएगा। 10.15 बजे से 10.30 बजे तक छात्र केवल प्रश्न-पत्र को पढ़ेंगे और इस अवधि के दौरान वे उत्तर-पुस्तिका पर कोई उत्तर नहीं लिखेंगे।
- Please check that this question paper contains 39 printed pages.
- Please check that this question paper contains 34 questions.
- Q.P. Code given on the right hand side of the question paper should be written on the title page of the answer-book by the candidate.
- Please write down the serial number of the question in the answer-book before attempting it.
- 15 minute time has been allotted to read this question paper. The question paper will be distributed at 10.15 a.m. From 10.15 a.m. to 10.30 a.m., the students will read the question paper only and will not write any answer on the answer-book during this period.



लेखाशास्त्र ACCOUNTANCY



निर्धारित समय : 3 घण्टे

अधिकतम अंक : 80

Time allowed : 3 hours

Maximum Marks : 80



सामान्य निर्देश :

निम्नलिखित निर्देशों को ध्यानपूर्वक पढ़िए और उनका पालन कीजिए :

- (i) इस प्रश्न-पत्र में 34 प्रश्न हैं। सभी प्रश्न अनिवार्य हैं।
- (ii) यह प्रश्न-पत्र दो भागों में विभाजित है — भाग क तथा भाग ख।
- (iii) भाग क सभी परीक्षार्थियों के लिए अनिवार्य है।
- (iv) भाग ख के दो विकल्प हैं। परीक्षार्थियों को केवल एक ही विकल्प के प्रश्नों के उत्तर लिखने हैं।

विकल्प I : वित्तीय विवरणों का विश्लेषण

विकल्प II : अभिकलित्र लेखांकन

- (v) प्रश्न संख्या 1 से 16 (भाग क) तथा प्रश्न संख्या 27 से 30 (भाग ख) बहुविकल्पीय प्रकार के प्रश्न हैं। प्रत्येक प्रश्न 1 अंक का है।
- (vi) प्रश्न संख्या 17 से 20 (भाग क) तथा प्रश्न संख्या 31 और 32 (भाग ख) लघु-उत्तरीय प्रकार के प्रश्न हैं। प्रत्येक प्रश्न 3 अंकों का है।
- (vii) प्रश्न संख्या 21, 22 (भाग क) तथा प्रश्न संख्या 33 (भाग ख) दीर्घ-उत्तरीय प्रकार-I के प्रश्न हैं। प्रत्येक प्रश्न 4 अंकों का है।
- (viii) प्रश्न संख्या 23 से 26 (भाग क) तथा प्रश्न संख्या 34 (भाग ख) दीर्घ-उत्तरीय प्रकार-II के प्रश्न हैं। प्रत्येक प्रश्न 6 अंकों का है।
- (ix) प्रश्न-पत्र में समग्र विकल्प नहीं दिया गया है। यद्यपि, प्रत्येक भाग के कुछ प्रश्नों में आंतरिक विकल्प का चयन दिया गया है।

भाग क

(साझेदारी फर्मों तथा कम्पनियों के लिए लेखांकन)

1. (क) अनु, बीना तथा रॉय एक फर्म में साझेदार थे तथा 3 : 2 : 1 के अनुपात में लाभ-हानि का विभाजन करते थे। रॉय सेवानिवृत्त हो गया तथा अनु ने उसके भाग का अधिग्रहण किया। रॉय की सेवानिवृत्ति के बाद अनु तथा बीना के बीच नया लाभ-विभाजन अनुपात होगा : 1
- (A) 3 : 2 (B) 3 : 1
- (C) 1 : 1 (D) 2 : 1

अथवा

- (ख) आशा, युग तथा जुबिन एक फर्म में साझेदार थे तथा 4 : 3 : 2 के अनुपात में लाभ-हानि का विभाजन करते थे। जुबिन सेवानिवृत्त हो गया। जुबिन के भाग को आशा और युग ने बराबर-बराबर अधिग्रहित किया। जुबिन की सेवानिवृत्ति के बाद आशा तथा युग के बीच नया लाभ-विभाजन अनुपात होगा : 1
- (A) 3 : 2 (B) 5 : 4
- (C) 4 : 3 (D) 2 : 1



General Instructions :

Read the following instructions carefully and follow them :

- (i) *This question paper contains **34** questions. **All** questions are **compulsory**.*
- (ii) *This question paper is divided into **two** parts — **Part A** and **Part B**.*
- (iii) ***Part A** is **compulsory** for all candidates.*
- (iv) ***Part B** has two options. Candidates have to attempt only **one** of the given options.*

Option I : Analysis of Financial Statements

Option II : Computerised Accounting

- (v) *Questions number **1** to **16** (Part A) and Questions number **27** to **30** (Part B) are multiple choice questions. Each question carries **1** mark.*
- (vi) *Questions number **17** to **20** (Part A) and Questions number **31** and **32** (Part B) are short answer type questions. Each question carries **3** marks.*
- (vii) *Questions number **21**, **22** (Part A) and Question number **33** (Part B) are Long answer type-I questions. Each question carries **4** marks.*
- (viii) *Questions number **23** to **26** (Part A) and Question number **34** (Part B) are Long answer type-II questions. Each question carries **6** marks.*
- (ix) *There is no overall choice. However, an internal choice has been provided in few questions in each of the parts.*

PART A

(Accounting for Partnership Firms and Companies)

1. (a) Anu, Bina and Roy were partners in a firm sharing profits and losses in the ratio of 3 : 2 : 1. Roy retired and his share was acquired by Anu. The new profit sharing ratio between Anu and Bina after Roy's retirement will be : 1
- (A) 3 : 2 (B) 3 : 1
(C) 1 : 1 (D) 2 : 1

OR

- (b) Asha, Yug and Zubin were partners in a firm sharing profits and losses in the ratio of 4 : 3 : 2. Zubin retired. Zubin's share was acquired equally by Asha and Yug. The new profit sharing ratio between Asha and Yug after Zubin's retirement was : 1
- (A) 3 : 2 (B) 5 : 4
(C) 4 : 3 (D) 2 : 1



2. (क) नागर लिमिटेड ने ₹ 100 प्रत्येक के 6,000, 11% ऋणपत्रों का निर्गमन 10% बट्टे पर किया, जिनका शोधन प्रीमियम पर किया जाएगा। 'ऋणपत्रों के निर्गमन पर बट्टे' तथा 'ऋणपत्रों के शोधन पर प्रीमियम' को 'ऋणपत्रों के निर्गमन पर हानि खाते' के माध्यम से लेखाबद्ध किया जाता है। यदि 'ऋणपत्रों के निर्गमन पर हानि' ₹ 90,000 थी, तो ऋणपत्रों के शोधन पर प्रीमियम की राशि होगी :

1

- (A) ₹ 60,000 (B) ₹ 90,000
(C) ₹ 1,20,000 (D) ₹ 30,000

अथवा

- (ख) 1 अप्रैल, 2022 को सूर्या लिमिटेड ने ₹ 100 प्रत्येक के 10,000, 12% ऋणपत्रों का निर्गमन 5% प्रीमियम पर किया। 31 मार्च, 2023 को समाप्त हुए वर्ष में ऋणपत्रों पर कुल ब्याज की राशि होगी :

1

- (A) ₹ 1,20,000 (B) ₹ 50,000
(C) ₹ 1,00,000 (D) ₹ 1,26,000

3. (क) दीपा, एल्टोन तथा फ्रैंक एक फर्म में साझेदार थे तथा 2 : 2 : 1 के अनुपात में लाभों का विभाजन करते थे। 1 अप्रैल, 2023 से उन्होंने अपने लाभ-विभाजन अनुपात को बदलकर 1 : 2 : 2 करने का निर्णय लिया। फर्म की पुस्तकों में लाभ-विभाजन अनुपात में परिवर्तन की तिथि को लाभ-हानि खाते के नाम में ₹ 50,000 का शेष विद्यमान था। साझेदारों ने निर्णय लिया कि लाभ-हानि खाते के नाम शेष को पुस्तकों में ही बनाए रखा जाए। समायोजन प्रविष्टि होगी :

1

| रोजनामचा | | | |
|----------|--------------------------|-------------------|-------------------|
| | विवरण | नाम (राशि) (₹) | जमा (राशि) (₹) |
| (A) | दीपा का पूँजी खाता नाम | 10,000 | |
| | फ्रैंक के पूँजी खाते से | | 10,000 |
| (B) | दीपा का पूँजी खाता नाम | 5,000 | |
| | फ्रैंक के पूँजी खाते से | | 5,000 |
| (C) | फ्रैंक का पूँजी खाता नाम | 10,000 | |
| | दीपा के पूँजी खाते से | | 10,000 |
| (D) | फ्रैंक का पूँजी खाता नाम | 5,000 | |
| | दीपा के पूँजी खाते से | | 5,000 |

अथवा



2. (a) Nagar Ltd. issued 6,000, 11% Debentures of ₹ 100 each at a discount of 10% redeemable at a premium. 'Discount on issue of debentures' and 'Premium on redemption of debentures' were accounted for through 'Loss on issue of debentures account'. If the amount of 'Loss on issue of debentures' was ₹ 90,000, then the amount of premium on redemption of debentures was :

- (A) ₹ 60,000 (B) ₹ 90,000
(C) ₹ 1,20,000 (D) ₹ 30,000

OR

- (b) On 1st April, 2022 Surya Ltd. issued 10,000, 12% Debentures of ₹ 100 each at a premium of 5%. The total amount of interest on debentures for the year ended 31st March, 2023 will be :

- (A) ₹ 1,20,000 (B) ₹ 50,000
(C) ₹ 1,00,000 (D) ₹ 1,26,000

3. (a) Deepa, Elton and Frank were partners in a firm sharing profits in the ratio of 2 : 2 : 1. With effect from 1st April, 2023 they decided to change their profit sharing ratio as 1 : 2 : 2. There existed a Debit Balance of Profit and Loss Account of ₹ 50,000 in the books of the firm on the date of change in profit sharing ratio. The partners decided to retain the Debit Balance of Profit and Loss Account in the books. The adjustment entry will be :

| Journal | | | |
|---------|-------------------------|-------------------|-------------------|
| | Particulars | Dr. Amount (₹) | Cr. Amount (₹) |
| (A) | Deepa's Capital A/c Dr. | 10,000 | |
| | To Frank's Capital A/c | | 10,000 |
| (B) | Deepa's Capital A/c Dr. | 5,000 | |
| | To Frank's Capital A/c | | 5,000 |
| (C) | Frank's Capital A/c Dr. | 10,000 | |
| | To Deepa's Capital A/c | | 10,000 |
| (D) | Frank's Capital A/c Dr. | 5,000 | |
| | To Deepa's Capital A/c | | 5,000 |

OR

- (ख) सोम, पैम तथा रॉन एक फर्म में साझेदार थे तथा 7 : 2 : 1 के अनुपात में लाभों का विभाजन करते थे। 1 अप्रैल, 2023 से उन्होंने अपने लाभ-विभाजन अनुपात को बदलकर 1 : 2 : 7 करने का निर्णय लिया। फर्म की पुस्तकों में लाभ-विभाजन अनुपात में परिवर्तन की तिथि को लाभ-हानि खाते में ₹ 1,00,000 का जमा शेष था। साझेदारों ने लाभ-हानि खाते के जमा शेष को पुस्तकों में ही बनाए रखने का निर्णय लिया। समायोजन प्रविष्टि होगी :

| रोजनामचा | | | |
|----------|-----------------------|-------------------|-------------------|
| | विवरण | नाम (राशि) (₹) | जमा (राशि) (₹) |
| (A) | रॉन का पूँजी खाता नाम | 20,000 | |
| | सोम के पूँजी खाते से | | 20,000 |
| (B) | रॉन का पूँजी खाता नाम | 60,000 | |
| | सोम के पूँजी खाते से | | 60,000 |
| (C) | सोम का पूँजी खाता नाम | 20,000 | |
| | रॉन के पूँजी खाते से | | 20,000 |
| (D) | सोम का पूँजी खाता नाम | 60,000 | |
| | रॉन के पूँजी खाते से | | 60,000 |

4. यहाँ दो कथन दिए गए हैं, अभिकथन (A) तथा कारण (R) :

अभिकथन (A) : साझेदारी के विघटन की स्थिति में न्यायालय हस्तक्षेप नहीं करता।

कारण (R) : साझेदारी का समापन साझेदारों के आपसी समझौते द्वारा होता है।

निम्नलिखित में से सही विकल्प का चयन कीजिए :

- (A) अभिकथन (A) तथा कारण (R) दोनों सही हैं, लेकिन कारण (R) अभिकथन (A) की सही व्याख्या नहीं है।
- (B) अभिकथन (A) तथा कारण (R) दोनों सही हैं तथा कारण (R) अभिकथन (A) की सही व्याख्या है।
- (C) अभिकथन (A) सही है, लेकिन कारण (R) ग़लत है।
- (D) अभिकथन (A) ग़लत है, लेकिन कारण (R) सही है।

5. (क) आबंटन या याचनाओं पर अंशधारकों से प्राप्त नहीं की गई राशि को :

- (A) अग्रिम याचना खाते के नाम में लिखा जाता है।
- (B) अग्रिम याचना खाते के जमा में लिखा जाता है।
- (C) अदत्त याचना खाते के नाम में लिखा जाता है।
- (D) अदत्त याचना खाते के जमा में लिखा जाता है।

अथवा

- (b) Som, Pam and Ron were partners in a firm sharing profits in the ratio of 7 : 2 : 1. With effect from 1st April, 2023 they decided to change their profit sharing ratio to 1 : 2 : 7. There existed a Credit Balance in the Profit and Loss Account of ₹ 1,00,000 on the date of change in profit sharing ratio in the books of the firm. The partners decided to retain the Credit Balance in Profit and Loss Account in the books. The adjustment entry will be : 1

| Journal | | | |
|---------|-----------------------|-------------------|-------------------|
| | Particulars | Dr. Amount (₹) | Cr. Amount (₹) |
| (A) | Ron's Capital A/c Dr. | 20,000 | |
| | To Som's Capital A/c | | 20,000 |
| (B) | Ron's Capital A/c Dr. | 60,000 | |
| | To Som's Capital A/c | | 60,000 |
| (C) | Som's Capital A/c Dr. | 20,000 | |
| | To Ron's Capital A/c | | 20,000 |
| (D) | Som's Capital A/c Dr. | 60,000 | |
| | To Ron's Capital A/c | | 60,000 |

4. There are two statements Assertion (A) and Reason (R) : 1

Assertion (A) : Court does not intervene in case of dissolution of partnership.

Reason (R) : Dissolution of partnership takes place by mutual agreement among partners.

Choose the correct option from the following :

- (A) Both Assertion (A) and Reason (R) are correct, but Reason (R) is **not** the correct explanation of Assertion (A).
- (B) Both Assertion (A) and Reason (R) are correct and Reason (R) is the correct explanation of Assertion (A).
- (C) Assertion (A) is correct, but Reason (R) is incorrect.
- (D) Assertion (A) is incorrect, but Reason (R) is correct.
5. (a) Money not received from shareholders on allotment or calls is : 1
- (A) debited to calls in advance account.
- (B) credited to calls in advance account.
- (C) debited to calls in arrears account.
- (D) credited to calls in arrears account.

OR



(ख) वे ऋणपत्र जहाँ भुगतान की अदायगी न कर पाने की स्थिति के उद्देश्य से कम्पनी की परिसम्पत्तियों पर एक प्रभार स्थापित किया जाता है, कहलाते हैं :

1

- (A) रक्षित ऋणपत्र
- (B) पंजीकृत ऋणपत्र
- (C) विशिष्ट कूपन दर ऋणपत्र
- (D) मोचनीय ऋणपत्र

6. सिनोय लिमिटेड ने ₹ 10 प्रत्येक के 20,000 अंशों को ₹ 6 प्रीमियम पर निर्गमित किया। राशि का भुगतान निम्न प्रकार से देय था :

- आवेदन पर — ₹ 7 प्रति अंश (₹ 1 प्रति अंश प्रीमियम सम्मिलित)
- आबंटन पर — ₹ 5 प्रति अंश (₹ 2 प्रति अंश प्रीमियम सम्मिलित)
- प्रथम एवं अंतिम याचना पर — शेष राशि

निर्गमन पूर्ण रूप से अभिदत्त हुआ। सभी राशियाँ विधिवत् प्राप्त हो गईं, केवल 1,000 अंशों पर आबंटन एवं प्रथम तथा अंतिम याचना को छोड़कर। इन अंशों का हरण कर लिया गया। इन अंशों के हरण पर 'प्रतिभूति प्रीमियम खाते' के नाम में लिखे जाएँगे :

1

- (A) ₹ 2,000
- (B) ₹ 3,000
- (C) ₹ 5,000
- (D) ₹ 20,000

निम्नलिखित काल्पनिक स्थिति को पढ़िए तथा इसमें दी गई सूचना के आधार पर प्रश्न संख्या 7 तथा 8 के उत्तर दीजिए :

दक्ष और एकांश एक फर्म में साझेदार हैं तथा 3 : 1 के अनुपात में लाभ-हानि का विभाजन करते हैं। उनकी पूँजी क्रमशः ₹ 1,60,000 तथा ₹ 1,00,000 थी। साझेदारी संलेख के अनुसार, वे 10% वार्षिक दर से पूँजी पर ब्याज के हकदार थे। 31 मार्च, 2023 को समाप्त हुए वर्ष में फर्म ने ₹ 13,000 का लाभ अर्जित किया है।

7. दक्ष का पूँजी पर ब्याज होगा :

1

- (A) ₹ 5,000
- (B) ₹ 8,000
- (C) ₹ 16,000
- (D) ₹ 10,000

8. एकांश का लाभ/हानि में भाग होगा :

1

- (A) कुछ नहीं
- (B) ₹ 9,750 (हानि)
- (C) ₹ 3,250 (हानि)
- (D) ₹ 9,750 (लाभ)



- (b) Those debentures where a charge is created on the assets of the company for the purpose of payment in case of default are known as : 1
- (A) Secured Debentures
(B) Registered Debentures
(C) Specific Coupon Rate Debentures
(D) Redeemable Debentures

6. Sinoy Ltd. issued 20,000 shares of ₹ 10 each at a premium of ₹ 6. The amount was payable as follows :

On Application – ₹ 7 per share (Including Premium ₹ 1 per share)
On Allotment – ₹ 5 per share (Including Premium ₹ 2 per share)
On First and Final call – Balance

The issue was fully subscribed. All the money was duly received except the allotment and first and final call on 1,000 shares. These shares were forfeited. On forfeiture of these shares, the 'Securities Premium Account' will be debited by : 1

- (A) ₹ 2,000 (B) ₹ 3,000
(C) ₹ 5,000 (D) ₹ 20,000

Read the following hypothetical situation and answer questions No. 7 and 8 on the basis of the given information :

Daksh and Ekansh are partners in a firm sharing profits and losses in the ratio of 3 : 1. Their capitals were ₹ 1,60,000 and ₹ 1,00,000 respectively. As per partnership deed, they were entitled to interest on capital @ 10% p.a.. The firm earned a profit of ₹ 13,000 for the year ended 31st March, 2023.

7. Daksh's interest on capital will be : 1
- (A) ₹ 5,000 (B) ₹ 8,000
(C) ₹ 16,000 (D) ₹ 10,000
8. Ekansh's share of profit/loss will be : 1
- (A) Nil (B) ₹ 9,750 (Loss)
(C) ₹ 3,250 (Loss) (D) ₹ 9,750 (Profit)



9. कामिनी, लता तथा मीरा एक फर्म में साझेदार थीं तथा लाभ-हानि का विभाजन बराबर-बराबर करती थीं। फर्म के लाभों में बराबर के भाग के लिए एक नए साझेदार के रूप में नील को प्रवेश दिया गया। नील अपने भाग की पूँजी तथा ख्याति प्रीमियम की राशि नगद लाया। नील के प्रवेश की तिथि पर पुस्तकों में ख्याति ₹ 1,20,000 पर दिखाई गई थी। विद्यमान ख्याति को अपलिखित किया जाएगा : 1
- (A) पुराने साझेदारों के बीच पुराने अनुपात में।
(B) नए साझेदारों के बीच नए अनुपात में।
(C) त्याग करने वाले साझेदारों के बीच त्याग अनुपात में।
(D) पुराने साझेदारों के बीच त्याग अनुपात में।
10. अर्जुन, बबीता तथा चार्ली एक फर्म में साझेदार थे तथा 2 : 2 : 1 के अनुपात में लाभों का विभाजन करते थे। उन्होंने फर्म के लाभों में $\frac{1}{5}$ भाग के लिए धीरज को प्रवेश दिया। भावी लाभों में $\frac{1}{5}$ भाग के लिए उसे आनुपातिक पूँजी का योगदान देना था। प्रवेश की तिथि को ख्याति तथा परिसम्पत्तियों एवं देयताओं के पुनर्मूल्यांकन सम्बन्धी सभी समायोजनों के बाद उनकी पूँजी थी : अर्जुन ₹ 62,000, बबीता ₹ 52,000 तथा चार्ली ₹ 36,000। धीरज द्वारा लाई गई पूँजी होगी : 1
- (A) ₹ 37,500 (B) ₹ 30,000
(C) ₹ 32,500 (D) ₹ 35,000
11. निखिल और शरत एक फर्म में साझेदार थे तथा 4 : 3 के अनुपात में लाभ-हानि का विभाजन करते थे। 31 मार्च, 2023 को समाप्त हुए वर्ष में निखिल ने प्रत्येक तिमाही के प्रथम दिन ₹ 6,000 का आहरण किया। आहरण पर ब्याज 5% वार्षिक दर से प्रभारित किया जाना था। निखिल के आहरण पर ब्याज की गणना की जाएगी : 1
- (A) 6 महीने के लिए (B) 4.5 महीने के लिए
(C) 7.5 महीने के लिए (D) 3 महीने के लिए
12. पवन, कविता तथा गौरव एक फर्म में साझेदार थे। फर्म का विघटन हो गया। लेनदारों ने अपने ₹ 60,000 के आंशिक भुगतान में ₹ 60,000 के पुस्तक मूल्य के फर्नीचर को पुस्तक मूल्य से 10% कम पर ले लिया। शेष राशि का भुगतान उन्हें बैंक द्वारा किया गया। बैंक द्वारा भुगतान की गई राशि होगी : 1
- (A) ₹ 5,000 (B) ₹ 6,000
(C) ₹ 54,000 (D) कुछ नहीं



9. Kamini, Lata and Meera were partners in a firm sharing profits and losses equally. Neel was admitted as a new partner for an equal share in the profits of the firm. Neel brought his share of capital and premium for goodwill in cash. On the date of admission of Neel, goodwill appeared in the books at ₹ 1,20,000. The existing goodwill is to be written off among : /
- (A) Old partners in old ratio.
(B) New partners in new ratio.
(C) Sacrificing partners in sacrificing ratio.
(D) Old partners in sacrificing ratio.
10. Arjun, Babita and Charlie were partners in a firm sharing profits in the ratio of 2 : 2 : 1. They admitted Dheeraj for $\frac{1}{5}$ th share in the profits of the firm. He has to contribute proportionate capital to acquire $\frac{1}{5}$ th share in future profits. On the date of admission, the capitals after all adjustments relating to goodwill and revaluation of assets and liabilities, were : Arjun ₹ 62,000, Babita ₹ 52,000 and Charlie ₹ 36,000. The capital brought by Dheeraj will be : /
- (A) ₹ 37,500 (B) ₹ 30,000
(C) ₹ 32,500 (D) ₹ 35,000
11. Nikhil and Sharat were partners in a firm sharing profits and losses in the ratio of 4 : 3. Nikhil withdrew ₹ 6,000 on the first day of every quarter for the year ended 31st March, 2023. Interest on drawings is to be charged @ 5% p.a. Interest on Nikhil's drawings will be calculated for : /
- (A) 6 months (B) 4.5 months
(C) 7.5 months (D) 3 months
12. Pawan, Kavita and Gaurav were partners in a firm. The firm was dissolved. Creditors took over furniture of book value of ₹ 60,000 at 10% less than the book value in part settlement of their amount of ₹ 60,000. The balance amount was paid to them through cheque. The amount paid through cheque will be : /
- (A) ₹ 5,000 (B) ₹ 6,000
(C) ₹ 54,000 (D) Nil



13. (क) रेनू त्रिलोक तथा मानसी एक फर्म में साझेदार थे तथा 9 : 6 : 5 के अनुपात में लाभ-हानि का विभाजन करते थे। हिना को लाभों में $\frac{1}{10}$ भाग के लिए एक साझेदार के रूप में प्रवेश दिया गया, जो उसने रेनू तथा त्रिलोक से बराबर-बराबर अधिग्रहित किया। हिना के प्रवेश के बाद नया लाभ-विभाजन अनुपात होगा :

1

(A) 5 : 5 : 2 : 8

(B) 5 : 5 : 8 : 2

(C) 8 : 2 : 5 : 5

(D) 8 : 5 : 5 : 2

अथवा

- (ख) आशु और रिया एक फर्म में साझेदार थे तथा 4 : 3 के अनुपात में लाभ-हानि का विभाजन करते थे। उन्होंने फर्म के लाभों में $\frac{3}{7}$ भाग के लिए नीतू को प्रवेश दिया जिसका $\frac{2}{7}$ भाग उसने आशु से तथा $\frac{1}{7}$ भाग रिया से लिया। आशु, रिया तथा नीतू के बीच नया लाभ-विभाजन अनुपात होगा :

1

(A) 4 : 3 : 3

(B) 2 : 1 : 3

(C) 2 : 2 : 3

(D) 4 : 3 : 2

14. यहाँ दो कथन दिए गए हैं अभिकथन (A) तथा कारण (R) :

1

अभिकथन (A) : एक साझेदारी फर्म में साझेदारों की अधिकतम संख्या 50 होती है।

कारण (R) : साझेदारों की अधिकतम संख्या का निर्धारण साझेदारी अधिनियम, 1932 में किया गया है।

निम्नलिखित में से सही विकल्प का चयन कीजिए :

- (A) अभिकथन (A) तथा कारण (R) दोनों सही हैं, लेकिन कारण (R) अभिकथन (A) की सही व्याख्या नहीं है।
- (B) अभिकथन (A) तथा कारण (R) दोनों सही हैं तथा कारण (R) अभिकथन (A) की सही व्याख्या है।
- (C) अभिकथन (A) सही है, लेकिन कारण (R) गलत है।
- (D) अभिकथन (A) गलत है, लेकिन कारण (R) सही है।



13. (a) Renu, Trilok and Mansi were partners in a firm sharing profits and losses in the ratio of 9 : 6 : 5. Hina was admitted as a partner for $\frac{1}{10}$ th share in the profits which she acquired equally from Renu and Trilok. The new profit sharing ratio after Hina's admission will be : /
- (A) 5 : 5 : 2 : 8 (B) 5 : 5 : 8 : 2
(C) 8 : 2 : 5 : 5 (D) 8 : 5 : 5 : 2

OR

- (b) Ashu and Ria were partners in a firm sharing profits and losses in the ratio of 4 : 3. They admitted Nitu for a $\frac{3}{7}$ th share in the profits of the firm, which she took $\frac{2}{7}$ th from Ashu and $\frac{1}{7}$ th from Ria. The new profit sharing ratio between Ashu, Ria and Nitu will be : /
- (A) 4 : 3 : 3 (B) 2 : 1 : 3
(C) 2 : 2 : 3 (D) 4 : 3 : 2

14. There are two statements Assertion (A) and Reason (R) : /

Assertion (A) : The maximum number of partners in a partnership firm are 50.

Reason (R) : The maximum number of partners are prescribed by the Partnership Act, 1932.

Choose the correct option from the following :

- (A) Both Assertion (A) and Reason (R) are correct, but Reason (R) is **not** the correct explanation of Assertion (A).
(B) Both Assertion (A) and Reason (R) are correct and Reason (R) is the correct explanation of Assertion (A).
(C) Assertion (A) is correct, but Reason (R) is incorrect.
(D) Assertion (A) is incorrect, but Reason (R) is correct.



15. बीटा लिमिटेड ने ₹ 10 प्रत्येक के 1,00,000 समता अंशों को 100% प्रीमियम पर निर्गमित करने के लिए आवेदन आमंत्रित किए, यह सम्पूर्ण राशि आवेदन पर देय थी। 5,00,000 समता अंशों के लिए आवेदन प्राप्त हुए। कम्पनी ने सभी आवेदकों को आनुपातिक आधार पर अंशों को आबंटित करने का निर्णय लिया। कम्पनी द्वारा आवेदन पर प्राप्त राशि थी :

1

- | | |
|-------------------|-----------------|
| (A) ₹ 1,00,00,000 | (B) ₹ 20,00,000 |
| (C) ₹ 1,20,00,000 | (D) ₹ 80,00,000 |

16. कम्पनी अपनी संस्था के बहिर्नियमों के अनुसार अंश पूँजी की जो राशि निर्गमित करने के लिए अधिकृत है, वह कहलाती है :

1

- | | |
|--------------------|-----------------------|
| (A) निर्गमित पूँजी | (B) अभिदत्त पूँजी |
| (C) संचित पूँजी | (D) नाममात्र की पूँजी |

17. फलक, गिरधर तथा हेमाना एक फर्म में साझेदार थे तथा 6 : 3 : 1 के अनुपात में लाभ-हानि का विभाजन करते थे। गिरधर सेवानिवृत्त हो गया। फलक तथा हेमाना ने भविष्य में लाभों को 3 : 2 के अनुपात में विभाजित करने का निर्णय लिया। गिरधर की सेवानिवृत्ति की तिथि पर फर्म की ख्याति का मूल्यांकन ₹ 1,00,000 किया गया।

अधिलाभ अनुपात की गणना कीजिए तथा गिरधर की सेवानिवृत्ति पर ख्याति का लेखांकन करने के लिए आवश्यक रोज़नामचा प्रविष्टि कीजिए।

3

18. पीयूष तथा ऋषभ एक फर्म में साझेदार थे तथा उनकी संयुक्त पूँजी ₹ 4,00,000 थी। प्रतिफल की सामान्य दर 15% थी। पिछले चार वर्षों के लाभ थे :

| | ₹ |
|-----------|--------|
| 2019 – 20 | 60,000 |
| 2020 – 21 | 90,000 |
| 2021 – 22 | 80,000 |
| 2022 – 23 | 60,000 |

वर्ष 2022 – 23 के अंतिम रहतिये का मूल्यांकन ₹ 10,000 से कम किया गया। औसत लाभों के पूँजीकरण विधि के आधार पर फर्म की ख्याति की गणना कीजिए।

3



15. Beeta Ltd. offered for subscription 1,00,000 equity shares of ₹ 10 each at a premium of 100% payable entirely on application. Applications were received for 5,00,000 equity shares. The company decided to allot the shares on pro-rata basis to all the applicants. The amount received by the company on application was : 1
- (A) ₹ 1,00,00,000 (B) ₹ 20,00,000
(C) ₹ 1,20,00,000 (D) ₹ 80,00,000

16. The amount of share capital which a company is authorised to issue by its Memorandum of Association is called : 1
- (A) Issued capital (B) Subscribed capital
(C) Reserve capital (D) Nominal capital

17. Falak, Girdhar and Hemang were partners in a firm sharing profits and losses in the ratio of 6 : 3 : 1. Girdhar retired. Falak and Hemang decided to share profits in future in the ratio of 3 : 2. On the day of Girdhar's retirement, goodwill of the firm was valued at ₹ 1,00,000.
Calculate gaining ratio and pass necessary journal entry to record the treatment of goodwill on Girdhar's retirement. 3

18. Piyush and Rishabh were partners in a firm with a combined capital of ₹ 4,00,000. The normal rate of return was 15%. The profits of the last four years were :

| | ₹ |
|-----------|--------|
| 2019 – 20 | 60,000 |
| 2020 – 21 | 90,000 |
| 2021 – 22 | 80,000 |
| 2022 – 23 | 60,000 |

The closing stock for the year 2022 – 23 was undervalued by ₹ 10,000. Calculate goodwill of the firm based on capitalisation of average profit. 3



19. (क) शीतल लिमिटेड ने पूनम लिमिटेड से ₹ 2,50,000 मूल्य का भवन, ₹ 2,00,000 का संयंत्र एवं मशीनरी, ₹ 40,000 का फर्नीचर तथा ₹ 30,000 की देयताओं का अधिग्रहण ₹ 4,40,000 के क्रय प्रतिफल के बदले में लिया। क्रय प्रतिफल का भुगतान ₹ 100 प्रत्येक के 12% ऋणपत्रों को 10% प्रीमियम पर निर्गमित करके किया गया। उपर्युक्त लेनदेनों का लेखा शीतल लिमिटेड की पुस्तकों में करने के लिए आवश्यक रोजनामचा प्रविष्टियाँ कीजिए।

3

अथवा

- (ख) 1 अप्रैल, 2023 को सिम्पल लिमिटेड ने तैमूर लिमिटेड से ₹ 5,00,000 की परिसम्पत्तियों तथा ₹ 1,00,000 की देयताओं का अधिग्रहण ₹ 16,00,000 के सहमत मूल्य पर किया। सिम्पल लिमिटेड ने तैमूर लिमिटेड को राशि का भुगतान निम्न प्रकार से किया :
- ₹ 1,00,000 का एक बैंक ड्राफ्ट निर्गमित किया।
 - क्रय प्रतिफल की शेष राशि के बदले ₹ 100 प्रत्येक के 8% ऋणपत्रों को 50% प्रीमियम पर निर्गमित किया गया।
- उपर्युक्त लेनदेनों का सिम्पल लिमिटेड की पुस्तकों में लेखा करने के लिए आवश्यक रोजनामचा प्रविष्टियाँ कीजिए।

3

20. (क) जतिन, केशव तथा ललित एक फर्म में साझेदार थे तथा उनकी स्थायी पूँजी क्रमशः ₹ 1,20,000, ₹ 1,00,000 तथा ₹ 80,000 थी। साझेदारी संलेख के अनुसार, पूँजी पर 10% वार्षिक दर से ब्याज देने का प्रावधान था, लेकिन पिछले दो वर्षों से इसका लेखा नहीं किया गया। पिछले दो वर्षों के दौरान लाभ-विभाजन अनुपात निम्न प्रकार था :

| वर्ष | जतिन | केशव | ललित |
|-----------|------|------|------|
| 2021 – 22 | 5 | 3 | 2 |
| 2022 – 23 | 1 | 1 | 1 |

तीसरे वर्ष के प्रारम्भ में अर्थात् 1 अप्रैल, 2023 को समायोजन प्रविष्टि कीजिए।

3

अथवा

- (ख) मीरा, नीना तथा ओजस एक फर्म में साझेदार थे तथा 5 : 3 : 2 के अनुपात में लाभ-हानि का विभाजन करते थे। साझेदारी संलेख के अनुसार, आहरण पर 10% वार्षिक दर से ब्याज प्रभारित किया जाना था। 31 मार्च, 2023 को समाप्त हुए वर्ष के दौरान मीरा, नीना तथा ओजस के आहरण की राशि क्रमशः ₹ 60,000, ₹ 50,000 तथा ₹ 40,000 थी। अंतिम खाते तैयार करने के बाद यह पाया गया कि आहरण पर ब्याज को ध्यान में नहीं रखा गया है। आवश्यक समायोजन प्रविष्टि कीजिए।

3



19. (a) Sheetal Ltd. purchased building worth ₹ 2,50,000, plant and machinery worth ₹ 2,00,000, furniture worth ₹ 40,000 and took over liabilities of ₹ 30,000 from Poonam Ltd. for a purchase consideration of ₹ 4,40,000. The purchase consideration was paid by issuing 12% Debentures of ₹ 100 each at a premium of 10%.

Pass the necessary journal entries in books of Sheetal Ltd. to record the above transactions.

3

OR

- (b) On 1st April, 2023, Simple Ltd. took over assets of ₹ 5,00,000 and liabilities of ₹ 1,00,000 from Temur Ltd. at an agreed value of ₹ 16,00,000. Simple Ltd. paid the amount to Temur Ltd. as follows :

- (i) Issued a bank draft of ₹ 1,00,000.
(ii) Issued 8% Debentures of ₹ 100 each at a premium of 50% in satisfaction of the balance amount of purchase consideration.

Pass the necessary journal entries in the books of Simple Ltd. to record the above transactions.

3

20. (a) Jatin, Keshav and Lalit were partners in a firm with fixed capitals of ₹ 1,20,000, ₹ 1,00,000 and ₹ 80,000 respectively. As per the partnership deed, there was a provision for allowing interest on capitals @ 10% p.a., but entries for the same had not been made for the last two years.

The profit sharing ratio during the last two years was as follows :

| Year | Jatin | Keshav | Lalit |
|-----------|-------|--------|-------|
| 2021 – 22 | 5 | 3 | 2 |
| 2022 – 23 | 1 | 1 | 1 |

Pass an adjustment entry of the beginning of the third year, i.e., on 1st April, 2023.

3

OR

- (b) Meera, Neena and Ojas were partners in a firm sharing profits and losses in the ratio of 5 : 3 : 2. The partnership deed provided for charging interest on drawings @ 10% p.a. The drawings of Meera, Neena and Ojas during the year ended 31st March, 2023 amounted to ₹ 60,000, ₹ 50,000 and ₹ 40,000 respectively. After the final accounts had been prepared, it was discovered that interest on drawings had not been taking into consideration.

Pass the necessary adjustment entry.

3



21. श्रृंगार लिमिटेड ₹ 5,00,000 की अधिकृत पूँजी के साथ पंजीकृत थी, जो ₹ 10 प्रत्येक के समता अंशों में विभाजित थी। कम्पनी ने 20,000 समता अंशों के लिए विवरण-पत्रिका जारी करके आवेदन आमंत्रित किए। राशि का भुगतान निम्न प्रकार से देय था :

| | |
|--------------------------|-----------------|
| आवेदन पर | – ₹ 3 प्रति अंश |
| आबंटन पर | – ₹ 5 प्रति अंश |
| प्रथम एवं अंतिम याचना पर | – शेष |

19,000 समता अंशों के लिए आवेदन प्राप्त हुए तथा सभी आवेदकों को आबंटन कर दिया गया। 5,000 अंशों पर प्रथम एवं अंतिम याचना के अतिरिक्त सभी राशियाँ विधिवत् प्राप्त हो गईं।

कम्पनी अधिनियम, 2013 की अनुसूची III, भाग I के अनुसार अंश पूँजी को कम्पनी के स्थिति विवरण में प्रस्तुत कीजिए। इसी के लिए 'खातों के नोट्स' भी तैयार कीजिए।

4

22. सोनिया तथा रोहित एक फर्म में साझेदार थे तथा 3 : 2 के अनुपात में लाभ-हानि का विभाजन करते थे। 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार था :

31 मार्च, 2023 को सोनिया तथा रोहित का स्थिति विवरण

| देयताएँ | राशि (₹) | परिसम्पत्तियाँ | राशि (₹) |
|-------------------------|-----------------|----------------|-----------------|
| पूँजी : | | भवन | 2,00,000 |
| सोनिया 70,000 | | मशीनरी | 1,40,000 |
| रोहित <u>90,000</u> | 1,60,000 | फर्नीचर | 80,000 |
| सामान्य संचय | 80,000 | देनदार | 1,20,000 |
| सोनिया का ऋण | 1,30,000 | स्टॉक | 60,000 |
| बैंक ऋण | 2,20,000 | बैंक में रोकड़ | 60,000 |
| लेनदार | 70,000 | | |
| | <u>6,60,000</u> | | <u>6,60,000</u> |



21. Shringar Ltd. was registered with an authorised capital of ₹ 5,00,000 divided into equity shares of ₹ 10 each. The company issued a prospectus inviting applications for 20,000 equity shares. The amount was payable as follows :

| | |
|-------------------------|-----------------|
| On Application | – ₹ 3 per share |
| On Allotment | – ₹ 5 per share |
| On First and Final call | – Balance |

Applications were received for 19,000 equity shares and allotment was made to all the applicants. All the amounts were duly received except the first and final call on 5,000 shares.

Present the share capital in the Company's Balance Sheet as per Schedule III, Part I of Companies Act, 2013. Also prepare 'Notes to Accounts' for the same.

4

22. Sonia and Rohit were partners in a firm sharing profits and losses in the ratio of 3 : 2. On 31st March, 2023 their Balance Sheet was as follows :

Balance Sheet of Sonia and Rohit as at 31st March, 2023

| Liabilities | Amount (₹) | Assets | Amount (₹) |
|---------------------|-----------------|--------------|-----------------|
| Capitals : | | Building | 2,00,000 |
| Sonia 70,000 | | Machinery | 1,40,000 |
| Rohit <u>90,000</u> | 1,60,000 | Furniture | 80,000 |
| General Reserve | 80,000 | Debtors | 1,20,000 |
| Sonia's Loan | 1,30,000 | Stock | 60,000 |
| Bank Loan | 2,20,000 | Cash at Bank | 60,000 |
| Creditors | 70,000 | | |
| | <u>6,60,000</u> | | <u>6,60,000</u> |

उपर्युक्त तिथि को निम्नलिखित शर्तों पर फर्म का विघटन हो गया :

- (i) भवन, मशीनरी तथा फर्नीचर से ₹ 3,44,000 की वसूली हुई।
- (ii) देनदारों से केवल 90% वसूली हुई।
- (iii) लेनदारों ने अपने खाते के पूर्ण निपटान के रूप में आधा स्टॉक ले लिया।
- (iv) शेष स्टॉक से ₹ 72,000 की वसूली हुई।
- (v) ₹ 14,000 के वसूली व्ययों का भुगतान रोहित द्वारा किया गया।

वसूली खाता तैयार कीजिए।

4

23. मनु, नरेश तथा पारस एक फर्म में साझेदार थे तथा लाभ-हानि का विभाजन बराबर-बराबर करते थे। 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार था :

31 मार्च, 2023 को मनु, नरेश तथा पारस का स्थिति विवरण

| देयताएँ | राशि (₹) | परिसम्पत्तियाँ | राशि (₹) |
|--------------|-------------|-----------------------|-------------|
| लेनदार | 60,000 | बैंक | 60,000 |
| सामान्य संचय | 60,000 | स्टॉक | 90,000 |
| पूँजी : | | देनदार | 1,10,000 |
| मनु 90,000 | | स्थायी परिसम्पत्तियाँ | 1,00,000 |
| नरेश 80,000 | | | |
| पारस 70,000 | 2,40,000 | | |
| | 3,60,000 | | 3,60,000 |

31 जनवरी, 2024 को पारस की मृत्यु हो गई। शेष साझेदारों और उसके उत्तराधिकारियों के बीच सहमति हुई कि :

- (i) ख्याति का मूल्यांकन ₹ 30,000 किया गया, जो पिछले तीन वर्षों के औसत लाभों के तीन वर्षों के क्रय के आधार पर था।
- (ii) पिछले तीन वर्षों के औसत लाभों के आधार पर मृत्यु की तिथि तक लाभ में उसका भाग। पारस का लाभ में भाग ₹ 48,000 था।
- (iii) 12% वार्षिक दर से पूँजी पर ब्याज दिया जाएगा।
- (iv) पारस को देय आधी राशि का भुगतान तुरंत किया जाएगा।

पारस का पूँजी खाता तथा पारस के उत्तराधिकारी का खाता तैयार कीजिए।

6

The firm was dissolved on the above date on the following terms :

- (i) Building, machinery and furniture realised ₹ 3,44,000.
- (ii) Debtors realised 90% only.
- (iii) Creditors took away half of the stock in full settlement of their account.
- (iv) Remaining stock realised ₹ 72,000.
- (v) Realisation expenses amounting to ₹ 14,000 were paid by Rohit.

Prepare Realisation Account.

4

23. Manu, Naresh and Paras were partners in a firm sharing profits and losses equally.

Their Balance Sheet as at 31st March, 2023 was as follows :

Balance Sheet of Manu, Naresh and Paras as at 31st March, 2023

| Liabilities | Amount (₹) | Assets | Amount (₹) |
|---------------------|-----------------|--------------|-----------------|
| Creditors | 60,000 | Bank | 60,000 |
| General Reserve | 60,000 | Stock | 90,000 |
| Capitals : | | Debtors | 1,10,000 |
| Manu 90,000 | | Fixed Assets | 1,00,000 |
| Naresh 80,000 | | | |
| Paras <u>70,000</u> | 2,40,000 | | |
| | <u>3,60,000</u> | | <u>3,60,000</u> |

Paras died on 31st January, 2024. It was agreed between his executors and remaining partners that :

- (i) Goodwill be valued at ₹ 30,000 at 3 years purchase of average profits of the previous three years.
- (ii) Share of profit up to the date of death on the basis of average profits of the previous three years. Paras's share of profit amounted to ₹ 48,000.
- (iii) Interest on capital is to be provided @ 12% p.a.
- (iv) Half the amount due to Paras is to be paid immediately.

Prepare Paras's Capital Account and Paras's Executor's Account.

6



24. 1 अप्रैल, 2022 को सुवलन लिमिटेड ने ₹ 100 प्रत्येक के 25,000, 8% ऋणपत्रों का 10% बट्टे पर निर्गमन किया जिनका शोधन पाँच वर्षों के पश्चात् सम मूल्य पर किया जाएगा। कम्पनी के प्रतिभूति प्रीमियम खाते में ₹ 1,70,000 का शेष था।

- (क) ऋणपत्रों के निर्गमन की आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए।
- (ख) प्रथम वर्ष के अंत में ही प्रतिभूति प्रीमियम खाते का उपयोग करते हुए 'ऋणपत्रों के निर्गमन पर बट्टे' को अपलिखित करने के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए।
- (ग) 31 मार्च, 2023 को समाप्त हुए वर्ष के लिए 'ऋणपत्रों के निर्गमन पर बट्टा खाता' तैयार कीजिए।

6

25. (क) डायमंड लिमिटेड ने ₹ 10 प्रत्येक के 20,000 अंशों के निर्गमन के लिए विवरण-पत्रिका जारी कर आवेदन आमंत्रित किए। राशि का भुगतान निम्न प्रकार से देय था :

| | | |
|--------------------------|---|---------------|
| आवेदन पर | — | ₹ 4 प्रति अंश |
| आबंटन पर | — | ₹ 4 प्रति अंश |
| प्रथम एवं अंतिम याचना पर | — | शेष |

45,000 अंशों के लिए आवेदन प्राप्त हुए तथा आबंटन निम्न प्रकार से किया गया :

श्रेणी (i) – 35,000 अंशों के आवेदकों को 15,000 अंश आबंटित किए गए।

श्रेणी (ii) – 10,000 अंशों के आवेदकों को 5,000 अंश आबंटित किए गए।

यह निर्णय लिया गया कि आवेदन पर प्राप्त आधिक्य धनराशि का समायोजन आबंटन एवं याचनाओं पर देय राशि में कर दिया जाएगा।

अमर, जो श्रेणी (ii) का एक आवेदक था, जिसे 500 अंश आबंटित किए गए थे, प्रथम एवं अंतिम याचना का भुगतान करने में असफल रहा। उसके अंशों का हरण कर लिया गया तथा बाद में इन्हें पूर्ण प्रदत्त ₹ 2 प्रति अंश पर पुनः निर्गमित कर दिया गया।

डायमंड लिमिटेड की पुस्तकों में उपर्युक्त लेनदेनों का लेखा करने के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए।

6

अथवा



24. On 1st April, 2022, Suvlan Ltd. issued 25,000, 8% Debentures of ₹ 100 each at a discount of 10%, redeemable at par after five years. The company has a balance of ₹ 1,70,000 in Securities Premium Account.

- (a) Record necessary journal entries for the issue of debentures.
- (b) Record necessary journal entries for writing off 'Discount on Issue of Debentures' utilising Securities Premium Account at the end of the first year itself.
- (c) Prepare 'Discount on Issue of Debentures Account' for the year ended 31st March, 2023.

6

25. (a) Diamond Ltd. issued a prospectus inviting applications for 20,000 shares of ₹ 10 each. The amount was payable as follows :

| | |
|-------------------------|-----------------|
| On Application | — ₹ 4 per share |
| On Allotment | — ₹ 4 per share |
| On First and Final call | — Balance |

Applications for 45,000 shares were received and allotment was made as follows :

Category (i) – Applicants for 35,000 shares were allotted 15,000 shares.

Category (ii) – Applicants for 10,000 shares were allotted 5,000 shares.

It was decided that excess money received on application be adjusted towards sum due on allotment and calls.

Amar, an applicant of Category (ii), who was allotted 500 shares, failed to pay the first and final call. His shares were forfeited and subsequently reissued at ₹ 2 per share as fully paid up.

Pass necessary journal entries to record the above transactions in the books of Diamond Ltd.

6

OR

- (ख) पर्ल लिमिटेड ने ₹ 10 प्रत्येक के 40,000 अंशों को 20% प्रीमियम पर निर्गमित करने के लिए विवरण-पत्रिका जारी कर आवेदन आमंत्रित किए। राशि का भुगतान निम्न प्रकार से देय था :

| | |
|--------------------------|---------------------------------|
| आवेदन पर | — ₹ 5 प्रति अंश |
| आबंटन पर | — ₹ 5 प्रति अंश (प्रीमियम सहित) |
| प्रथम एवं अंतिम याचना पर | — शेष |

60,000 अंशों के लिए आवेदन प्राप्त हुए तथा आनुपातिक आधार पर सभी आवेदकों को आबंटन कर दिया गया। आवेदन पर प्राप्त आधिक्य धनराशि का समायोजन आबंटन पर देय राशि में कर दिया गया।

समीर, जिसने 1,200 अंशों के लिए आवेदन किया था, आबंटन राशि का भुगतान करने में असफल रहा। उसके अंशों का आबंटन के तुरंत बाद हरण कर लिया गया। सभी हरण किए गए अंशों को ₹ 8 पूर्ण प्रदत्त, ₹ 7 प्रति अंश पर पुनः निर्गमित कर दिया गया। प्रथम एवं अंतिम याचना अभी माँगी नहीं गई।

पर्ल लिमिटेड की पुस्तकों में उपर्युक्त लेनदेनों का लेखा करने के लिए आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए। जहाँ कहीं भी आवश्यक हो 'अदत्त याचना खाता' खोलिए।

6

26. (क) अंशु तथा विहु एक फर्म में साझेदार थे तथा 3 : 2 के अनुपात में लाभ-हानि का विभाजन करते थे। 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार से था :

31 मार्च, 2023 को अंशु तथा विहु का स्थिति विवरण

| देयताएँ | राशि (₹) | परिसम्पत्तियाँ | राशि (₹) |
|----------------------|-----------------|--|-----------------|
| लेनदार | 80,000 | रोकड़ | 40,000 |
| सामान्य संचय | 50,000 | देनदार 36,000 | |
| निवेश उतार-चढ़ाव कोष | 10,000 | घटा-संदिग्ध ऋणों के लिए प्रावधान <u>2,000</u> | 34,000 |
| पूँजी : | | स्टॉक | 30,000 |
| अंशु 1,44,000 | | निवेश | 40,000 |
| विहु <u>80,000</u> | 2,24,000 | संयंत्र एवं मशीनरी | 2,20,000 |
| | <u>3,64,000</u> | | <u>3,64,000</u> |

- (b) Pearl Ltd. issued a prospectus inviting applications for 40,000 shares of ₹ 10 each at a premium of 20%. The amount was payable as follows :

| | |
|-------------------------|-------------------------------------|
| On Application | – ₹ 5 per share |
| On Allotment | – ₹ 5 per share (Including Premium) |
| On First and Final call | – Balance |

Applications for 60,000 shares were received and allotment was made on a pro-rata basis to all the applicants. Excess money received on application was adjusted towards the amount due on allotment.

Sameer who had applied for 1,200 shares failed to pay the allotment money. His shares were forfeited immediately after allotment. All the forfeited shares were reissued at ₹ 7 per share as ₹ 8 paid up. First and final call was not yet made.

Pass necessary journal entries to record the above transactions in the book of Pearl Ltd. Open 'Calls in Arrears Account' wherever necessary.

6

26. (a) Anshu and Vihu were partners in a firm sharing profits and losses in the ratio of 3 : 2. Their Balance Sheet as at 31st March, 2023 was as follows :

Balance Sheet of Anshu and Vihu as at 31st March, 2023

| Liabilities | Amount (₹) | Assets | Amount (₹) |
|-----------------------------|-----------------|--|-----------------|
| Creditors | 80,000 | Cash | 40,000 |
| General Reserve | 50,000 | Debtors 36,000 | |
| Investment Fluctuation Fund | 10,000 | Less Provision for Doubtful debts <u>2,000</u> | 34,000 |
| Capitals : | | Stock | 30,000 |
| Anshu 1,44,000 | | Investments | 40,000 |
| Vihu <u>80,000</u> | 2,24,000 | Plant and Machinery | 2,20,000 |
| | <u>3,64,000</u> | | <u>3,64,000</u> |

1 अप्रैल, 2023 को मनी को फर्म के लाभों में $\frac{1}{5}$ भाग के लिए निम्नलिखित शर्तों पर साझेदारी में प्रवेश दिया गया :

- (i) मनी अपने भाग की ख्याति के रूप में ₹ 20,000 तथा आनुपातिक पूँजी लाएगी।
 - (ii) देनदारों पर संदिग्ध ऋणों के लिए 10% का प्रावधान रखा जाएगा।
 - (iii) निवेशों का बाजार मूल्य ₹ 35,000 था।
 - (iv) संयंत्र एवं मशीनरी के मूल्य को ₹ 6,600 से बढ़ाया जाएगा।
- पुनर्मूल्यांकन खाता तथा साझेदारों के पूँजी खाते तैयार कीजिए।

6

अथवा

- (ख) तृषा, उर्वी तथा वर्षा एक फर्म में साझेदार थीं तथा 5 : 4 : 1 के अनुपात में लाभ-हानि का विभाजन करती थीं। 31 मार्च, 2023 को उनका स्थिति विवरण निम्न प्रकार से था :

31 मार्च, 2023 को तृषा, उर्वी तथा वर्षा का स्थिति विवरण

| देयताएँ | राशि (₹) | परिसम्पत्तियाँ | राशि (₹) |
|-----------------------|-----------------|-----------------------|-----------------|
| पूँजी : | | स्थायी परिसम्पत्तियाँ | 4,00,000 |
| तृषा 2,00,000 | | स्टॉक | 1,00,000 |
| उर्वी 1,30,000 | | देनदार | 1,50,000 |
| वर्षा <u>1,00,000</u> | 4,30,000 | रोकड़ | 2,00,000 |
| सामान्य संचय | 1,50,000 | | |
| लेनदार | 2,70,000 | | |
| | <u>8,50,000</u> | | <u>8,50,000</u> |

1 अप्रैल, 2023 को तृषा सेवानिवृत्त हो गई और साझेदार निम्नलिखित शर्तों पर सहमत हुए :

- (i) स्थायी परिसम्पत्तियों का मूल्य ₹ 80,000 अधिक पाया गया।
- (ii) तृषा ने स्टॉक को ₹ 80,000 में ले लिया।
- (iii) तृषा की सेवानिवृत्ति पर फर्म की ख्याति का मूल्यांकन ₹ 1,00,000 किया गया तथा ख्याति में तृषा के भाग को शेष साझेदारों के पूँजी खातों के माध्यम से समायोजित किया गया।
- (iv) शेष साझेदारों के बीच 2 : 3 के नए लाभ-विभाजन अनुपात पर सहमति हुई।
- (v) तृषा को सेवानिवृत्ति पर ₹ 50,000 का भुगतान किया गया तथा शेष राशि को उसके ऋण खाते में स्थानान्तरित कर दिया गया।

तृषा की सेवानिवृत्ति पर फर्म की पुस्तकों में आवश्यक रोज़नामचा प्रविष्टियाँ कीजिए।

6

On 1st April, 2023, Mani was admitted into partnership for $\frac{1}{5}$ th share in the profits of the firm on the following terms :

- (i) Mani brought ₹ 20,000 as her share of goodwill and proportionate capital.
- (ii) Provision for doubtful debts was to be maintained at 10% on debtors.
- (iii) Market value of investments was ₹ 35,000.
- (iv) The value of Plant and Machinery be increased by ₹ 6,600.

Prepare Revaluation Account and Partners' Capital Accounts.

6

OR

- (b) Trisha, Urvi and Varsha were partners in a firm sharing profits and losses in the ratio of 5 : 4 : 1. Their Balance Sheet as at 31st March, 2023 was as follows :

Balance Sheet of Trisha, Urvi and Varsha as at 31st March, 2023

| Liabilities | Amount (₹) | Assets | Amount (₹) |
|------------------------|-----------------|--------------|-----------------|
| Capitals : | | Fixed Assets | 4,00,000 |
| Trisha 2,00,000 | | Stock | 1,00,000 |
| Urvi 1,30,000 | | Debtors | 1,50,000 |
| Varsha <u>1,00,000</u> | 4,30,000 | Cash | 2,00,000 |
| General Reserve | 1,50,000 | | |
| Creditors | 2,70,000 | | |
| | <u>8,50,000</u> | | <u>8,50,000</u> |

Trisha retired on 1st April, 2023 and the partners agreed to the following terms :

- (i) Fixed Assets were found overvalued by ₹ 80,000.
- (ii) Stock was taken over by Trisha at ₹ 80,000.
- (iii) Goodwill of the firm was valued at ₹ 1,00,000 on Trisha's retirement and Trisha's share by goodwill was adjusted through the Capital Accounts of remaining partners.
- (iv) New profit sharing ratio between the remaining partners was agreed at 2 : 3.
- (v) Trisha was paid ₹ 50,000 on retirement and the balance was transferred to her loan account.

Pass necessary journal entries in the books of the firm on Trisha's retirement.

6



भाग ख
विकल्प - I
(वित्तीय विवरणों का विश्लेषण)

27. (क) ₹ 50,00,000 के पेटेन्ट्स की बिक्री का परिणाम होगा : 1
- (A) वित्तीय गतिविधियों से ₹ 50,00,000 का रोकड़ अन्तर्वाह
- (B) वित्तीय गतिविधियों से ₹ 50,00,000 का रोकड़ बहिर्वाह
- (C) निवेश गतिविधियों से ₹ 50,00,000 का रोकड़ बहिर्वाह
- (D) निवेश गतिविधियों से ₹ 50,00,000 का रोकड़ अन्तर्वाह
- अथवा**
- (ख) आयकर भुगतान को वर्गीकृत किया जाता है : 1
- (A) प्रचालन गतिविधियों के अन्तर्गत
- (B) निवेश गतिविधियों के अन्तर्गत
- (C) वित्तीय गतिविधियों के अन्तर्गत
- (D) रोकड़ एवं रोकड़ तुल्य के अन्तर्गत
28. एक कम्पनी का तरल अनुपात 1 : 1 है। निम्नलिखित में से किस लेनदेन के परिणाम से इस अनुपात में वृद्धि होगी ? 1
- (A) बैंक के माध्यम से ₹ 1,50,000 की मालसूची (इन्वेन्ट्री) का क्रय किया गया
- (B) ₹ 50,000 की मालसूची को उधार बेचा गया
- (C) ₹ 40,000 के अदत्त व्ययों का भुगतान किया गया
- (D) ₹ 50,000 की मशीनरी नगद खरीदी गई
29. निम्नलिखित में से किस लेनदेन का परिणाम प्रचालन गतिविधियों से रोकड़ का बहिर्वाह होगा ? 1
- (A) लेनदारों को भुगतान
- (B) निवेशों की बिक्री से प्राप्त राशि
- (C) एक अवित्तीय कम्पनी द्वारा लाभांश की प्राप्ति
- (D) फर्नीचर पर मूल्यहास प्रभारित करना (लगाना)



PART B
Option – I
(Analysis of Financial Statements)

27. (a) Sale of patents of ₹ 50,00,000 will result in : 1
- (A) Cash inflow of ₹ 50,00,000 from financing activities
 - (B) Cash outflow of ₹ 50,00,000 from financing activities
 - (C) Cash outflow of ₹ 50,00,000 from investing activities
 - (D) Cash inflow of ₹ 50,00,000 from investing activities
- OR**
- (b) Income tax paid is classified under : 1
- (A) Operating activities
 - (B) Investing activities
 - (C) Financing activities
 - (D) Cash and cash equivalents
28. The Quick Ratio of a company is 1 : 1. Which of the following transactions will result in increase of this ratio ? 1
- (A) Purchase of inventory ₹ 1,50,000 through cheque
 - (B) Sold inventory on credit ₹ 50,000
 - (C) Outstanding expenses of ₹ 40,000 paid
 - (D) Machinery purchased for cash ₹ 50,000
29. Which of the following transactions will result in cash outflow from operating activities ? 1
- (A) Payment to creditors
 - (B) Proceeds from sale of investments
 - (C) Dividend received by a non-finance company
 - (D) Depreciation charged on furniture



30. (क) निम्नलिखित में से कौन-सी 'वित्तीय विवरणों के विश्लेषण' की सीमा **नहीं** है ? 1
- (A) यह केवल कम्पनी की रिपोर्ट का अध्ययन है।
- (B) यह मूल्य स्तरीय बदलावों पर ध्यान नहीं देते हैं।
- (C) यह फर्म की वित्तीय स्थिति के विभिन्न घटकों के सापेक्षिक महत्त्व का पता लगाते हैं।
- (D) यह किसी भी फर्म द्वारा लेखांकन प्रक्रियाओं में किए जाने वाले बदलावों की जानकारी के बिना भ्रमात्मक हो सकते हैं।

अथवा

- (ख) वह अनुपात जिनकी गणना संसाधनों की प्रभावी उपयोगिता पर आधारित व्यवसाय की कार्यात्मकता/प्रचालनों की क्षमता के मापन हेतु की जाती है, कहलाता है : 1
- (A) द्रवता/तरलता अनुपात
- (B) आवर्त अनुपात
- (C) ऋणशोधन-क्षमता अनुपात
- (D) लाभप्रदता अनुपात
31. कम्पनी अधिनियम, 2013 की अनुसूची III, भाग I के अनुसार निम्नलिखित मदों को कम्पनी के स्थिति विवरण के मुख्य शीर्षकों तथा उप-शीर्षकों (यदि कोई है) में वर्गीकृत कीजिए : 3
- (क) बैंक शेष
- (ख) सार्वजनिक जमा
- (ग) बैंक अधिविकर्ष

32. निम्नलिखित सूचना से स्टॉक/इन्वेन्ट्री आवर्त अनुपात की गणना कीजिए : 3

| | |
|-----------------------------------|-----------|
| | राशि |
| | (₹) |
| प्रचालन से आगम | 80,00,000 |
| सकल लाभ अनुपात 25% | — |
| आरम्भिक मालसूची/स्टॉक/इन्वेन्ट्री | 10,00,000 |

अंतिम मालसूची/स्टॉक/इन्वेन्ट्री आरम्भिक मालसूची/स्टॉक/इन्वेन्ट्री से 2 गुना अधिक है।



30. (a) Which of the following is **not** a limitation of 'Analysis of Financial Statements' ? 1
- (A) It is just a study of the reports of the company.
- (B) It does not consider price level changes.
- (C) It ascertains the relative importance of different components of the financial position of the firm.
- (D) It may be misleading without the knowledge of the changes in accounting procedures followed by a firm.

OR

- (b) Ratios that are calculated for measuring the efficiency of operations of business based on effective utilisation of resources are known as : 1
- (A) Liquidity ratios
- (B) Turnover ratios
- (C) Solvency ratios
- (D) Profitability ratios
31. Classify the following items under major heads and sub-heads (if any) in the Balance Sheet of the company as per Schedule III, Part I of the Companies Act, 2013 : 3
- (a) Bank Balance
- (b) Public Deposits
- (c) Bank Overdraft

32. From the following information, calculate Inventory Turnover Ratio : 3

| | |
|-------------------------|-----------|
| | Amount |
| | (₹) |
| Revenue from Operations | 80,00,000 |
| Gross Profit Ratio 25% | — |
| Opening Inventory | 10,00,000 |

Closing Inventory is 2 times more than the Opening Inventory.



33. (क) मूनलाइट लिमिटेड के दिए गए स्थिति विवरण से समान आकार का स्थिति विवरण तैयार कीजिए :

4

31 मार्च, 2023 को मूनलाइट लिमिटेड का स्थिति विवरण

| विवरण | 31.3.2023 (₹) | 31.3.2022 (₹) |
|---|------------------|------------------|
| I – समता एवं देयताएँ : | | |
| 1. अंशधारक निधियाँ | | |
| (क) अंश पूँजी | 12,00,000 | 5,00,000 |
| 2. अचल देयताएँ | | |
| (क) दीर्घकालीन उधार | 2,00,000 | 3,00,000 |
| 3. चालू देयताएँ | | |
| (क) व्यापारिक देय | 6,00,000 | 2,00,000 |
| कुल | 20,00,000 | 10,00,000 |
| II – परिसम्पत्तियाँ : | | |
| 1. अचल परिसम्पत्तियाँ | | |
| (क) स्थायी परिसम्पत्तियाँ/सम्पत्ति, संयंत्र एवं उपकरण तथा अमूर्त परिसम्पत्तियाँ | 14,00,000 | 7,00,000 |
| 2. चालू परिसम्पत्तियाँ | | |
| (क) व्यापारिक प्राप्त्य | 4,00,000 | 2,50,000 |
| (ख) मालसूची (इन्वेन्ट्री) | 2,00,000 | 50,000 |
| कुल | 20,00,000 | 10,00,000 |

अथवा



33. (a) From the given Balance Sheet of Moonlight Ltd., prepare a Common Size Balance Sheet :

4

Balance Sheet of Moonlight Ltd. as at 31st March, 2023

| Particulars | 31.03.2023 (₹) | 31.03.2022 (₹) |
|--|-------------------|-------------------|
| I – Equity and Liabilities : | | |
| 1. Shareholders' Funds | | |
| (a) Share Capital | 12,00,000 | 5,00,000 |
| 2. Non-Current Liabilities | | |
| (a) Long-term Borrowings | 2,00,000 | 3,00,000 |
| 3. Current Liabilities | | |
| (a) Trade Payables | 6,00,000 | 2,00,000 |
| Total | 20,00,000 | 10,00,000 |
| II – Assets : | | |
| 1. Non-Current Assets | | |
| (a) Fixed Assets/Property, Plant and Equipment and Intangible Assets | 14,00,000 | 7,00,000 |
| 2. Current Assets | | |
| (a) Trade Receivables | 4,00,000 | 2,50,000 |
| (b) Inventories | 2,00,000 | 50,000 |
| Total | 20,00,000 | 10,00,000 |

OR

(ख) ऐसेन्ट लिमिटेड के निम्नलिखित विवरणों से 31 मार्च, 2023 को समाप्त हुए वर्ष के लिए तुलनात्मक लाभ-हानि विवरण तैयार कीजिए :

4

| विवरण | नोट सं. | 2022 – 23 (₹) | 2021 – 22 (₹) |
|----------------------|---------|------------------|------------------|
| प्रचालन से आगम | | 25,00,000 | 20,00,000 |
| कर्मचारी हितलाभ व्यय | | 5,00,000 | 4,00,000 |
| अन्य व्यय | | 2,50,000 | 2,00,000 |
| कर दर 50% | | | |

34. रुपेरल लिमिटेड के निम्नलिखित विवरणों से 'निवेश क्रियाकलापों से रोकड़ प्रवाह' की गणना कीजिए। अपने कार्य को स्पष्टता से दर्शाइए।

6

| विवरण | 31.03.2023 (₹) | 31.03.2022 (₹) |
|-----------|-------------------|-------------------|
| ख्याति | 3,00,000 | 1,00,000 |
| पेटेन्ट्स | 1,60,000 | 2,80,000 |
| मशीनरी | 12,40,000 | 10,20,000 |
| 10% निवेश | 1,60,000 | 60,000 |

अतिरिक्त सूचना :

- ₹ 1,20,000 के पेटेन्ट्स पुस्तक मूल्य पर बेचे गए।
- वर्षभर में मशीनरी पर ₹ 1,40,000 का मूल्यहास लगाया। एक मशीन को जिसका पुस्तक मूल्य ₹ 80,000 था, ₹ 50,000 में बेच दिया गया।
- 31.03.2023 को ₹ 1,80,000 के 10% निवेशों का क्रय किया गया तथा कुछ निवेशों को ₹ 20,000 के लाभ पर बेच दिया गया।

निवेशों पर ₹ 6,000 का ब्याज प्राप्त हुआ।

- (b) From the following particulars of Accent Ltd., prepare a Comparative Statement of Profit and Loss for the year ended 31st March, 2023 :

4

| Particulars | Note No. | 2022 – 23 (₹) | 2021 – 22 (₹) |
|---------------------------|----------|------------------|------------------|
| Revenue from operations | | 25,00,000 | 20,00,000 |
| Employee benefit expenses | | 5,00,000 | 4,00,000 |
| Other expenses | | 2,50,000 | 2,00,000 |
| Tax rate 50% | | | |

34. From the following particulars of Ruparel Ltd., calculate 'Cash Flow from Investing Activities'. Show your working clearly.

6

| Particulars | 31.03.2023 (₹) | 31.03.2022 (₹) |
|-----------------|-------------------|-------------------|
| Goodwill | 3,00,000 | 1,00,000 |
| Patents | 1,60,000 | 2,80,000 |
| Machinery | 12,40,000 | 10,20,000 |
| 10% Investments | 1,60,000 | 60,000 |

Additional Information :

- Patents of ₹ 1,20,000 were sold at book value.
- Depreciation charged during the year on machinery was ₹ 1,40,000.
A machine having a book value of ₹ 80,000 was sold for ₹ 50,000.
- On 31.03.2023, 10% investments were purchased for ₹ 1,80,000 and some investments were sold at a profit of ₹ 20,000.

Interest received on investments was ₹ 6,000.



भाग ख
विकल्प - II
(अभिकलित्र लेखांकन)

27. एक चार्ट की उपलब्ध सभी आकार शैलियों को देखने के लिए निम्नलिखित में से कौन-सा बटन दबाया जाता है ?

1

- (A) मोर
- (B) चार्ट टूल
- (C) पिक्चर
- (D) कस्टम

28. (क) एक अनुक्रमिक कोड का सम्बन्ध उस कोड से है, जो कुछ प्रलेखों में प्रयुक्त किया जाता है जहाँ :

1

- (A) प्रलेखों को खातों के शीर्षक दिए जाते हैं
- (B) संख्याएँ तथा अक्षर निरन्तर क्रम में दिए जाते हैं
- (C) खातों को विशेष नाम दिए जाते हैं
- (D) प्रलेखों को विशेष अनुक्रम में व्यवस्थित किया जाता है

अथवा

(ख) उस लेखांकन सूचना उप-प्रणाली का नाम बताइए जो लागत एवं व्ययों के बारे में सूचना प्राप्त करने के लिए अन्य उप-प्रणालियों से जुड़ी हुई है :

1

- (A) रोकड़ एवं बैंक उप-प्रणाली
- (B) लागत लेखांकन उप-प्रणाली
- (C) व्यय लेखांकन उप-प्रणाली
- (D) अंतिम खाते उप-प्रणाली

29. निम्नलिखित में से कौन-सा अभिकलित्र लेखांकन प्रणाली का लाभ **नहीं** है ?

1

- (A) वांछित प्रारूप में प्रतिवेदनों की सामयिक उत्पत्ति
- (B) प्रणाली पर प्रभावी नियंत्रण सुनिश्चित करना
- (C) तकनीक का शीघ्रता से अप्रचलन
- (D) आँकड़ों की गोपनीयता को बनाए रखना



PART B
OPTION – II
(Computerised Accounting)

27. To see all available shape styles of a chart, which of the following buttons is clicked ? 1
- (A) More
 - (B) Chart tool
 - (C) Picture
 - (D) Custom
28. (a) A sequential code refers to code applied to some documents where : 1
- (A) Account heads are assigned to documents
 - (B) Numbers and letters are assigned in consecutive order
 - (C) Special names are given to accounts
 - (D) Documents are arranged in special sequence
- OR**
- (b) Name the Accounting information sub-system which is linked with other sub-systems for obtaining information about cost and expenses : 1
- (A) Cash and Bank sub-system
 - (B) Costing sub-system
 - (C) Expense accounting sub-system
 - (D) Final accounts sub-system
29. Which of the following is **not** an advantage of computerised accounting system ? 1
- (A) Timely generation of reports in desired format
 - (B) Ensures effective control over the system
 - (C) Faster obsolescence of technology
 - (D) Confidentiality of data is maintained



30. (क) चार्ट पर एक 'लीजेंड' को पुनर्निर्धारित किया जा सकता है : 1
- (A) केवल दाहिनी ओर
- (B) केवल बायीं ओर
- (C) एक्स-अक्ष के नीचे की ओर
- (D) कहीं भी
- अथवा**
- (ख) कोडीकरण की आवश्यकता है : 1
- (A) नेमोनिक कोड की उत्पत्ति
- (B) लेखांकन रिपोर्ट सुरक्षित करने के लिए
- (C) डेटा का सरल प्रसंस्करण और रिकॉर्ड रखना
- (D) डेटा का एन्क्रिप्शन
31. ग्राफ का उपयोग करने के लाभों को समझाइए। 3
32. एनयूएम_डिजिट का क्या अर्थ है ? उन स्थितियों का उल्लेख कीजिए जहाँ इनका प्रयोग किया जा सकता है। 3
33. (क) एक चार्ट को तैयार करने में उठाए जाने वाले चरणों का उल्लेख कीजिए। 4
- अथवा**
- (ख) 'अशुद्धि चेतावनी टैब' के क्या उपयोग होते हैं ? 4
34. 'सेल श्रेणी के विलय' का क्या अर्थ है ? यह कैसे किया जाता है ? एक विलय किए गए सेल को विभाजित करने के चरणों का उल्लेख कीजिए। 6



30. (a) A 'legend' can be repositioned on the chart : 1
- (A) On the right side only
 - (B) On the left side only
 - (C) On the bottom of x-axis
 - (D) Anywhere
- OR**
- (b) The need for codification is for : 1
- (A) the generation of mnemonic codes
 - (B) securing the accounting reports
 - (C) easy processing of data and keeping records
 - (D) the encryption of data
31. Explain the advantages of using a Graph. 3
32. What is meant by Num_digit ? State the situations where it can be used. 3
33. (a) State steps to be taken in preparation of a chart. 4
- OR**
- (b) What are the uses of 'Error Alert tab' ? 4
34. What is meant by 'Merging a range of cells' ? How is it done ? State the steps to split a merged cell. 6

Marking Scheme

Strictly Confidential

(For Internal and Restricted use only)

Senior Secondary School Supplementary Examination, July 2024

SUBJECT NAME: ACCOUNTANCY(055) PAPER CODE:67/S/3

General Instructions: -

| | |
|---|--|
| 1 | You are aware that evaluation is the most important process in the actual and correct assessment of the candidates. A small mistake in evaluation may lead to serious problems which may affect the future of the candidates, education system and teaching profession. To avoid mistakes, it is requested that before starting evaluation, you must read and understand the spot evaluation guidelines carefully. |
| 2 | “Evaluation policy is a confidential policy as it is related to the confidentiality of the examinations conducted, Evaluation done and several other aspects. Its’ leakage to public in any manner could lead to derailment of the examination system and affect the life and future of millions of candidates. Sharing this policy/document to anyone, publishing in any magazine and printing in News Paper/Website etc may invite action under various rules of the Board and IPC.” |
| 3 | Evaluation is to be done as per instructions provided in the Marking Scheme. It should not be done according to one’s own interpretation or any other consideration. Marking Scheme should be strictly adhered to and religiously followed. However, while evaluating, answers which are based on latest information or knowledge and/or are innovative, they may be assessed for their correctness otherwise and due marks be awarded to them. In class-XII, while evaluating two competency-based questions, please try to understand given answer and even if reply is not from marking scheme but correct competency is enumerated by the candidate, due marks should be awarded. |
| 4 | The Marking scheme carries only suggested value points for the answers. These are in the nature of Guidelines only and do not constitute the complete answer. The students can have their own expression and if the expression is correct, the due marks should be awarded accordingly. |
| 5 | The Head-Examiner must go through the first five answer books evaluated by each evaluator on the first day, to ensure that evaluation has been carried out as per the instructions given in the Marking Scheme. If there is any variation, the same should be zero after deliberation and discussion. The remaining answer books meant for evaluation shall be given only after ensuring that there is no significant variation in the marking of individual evaluators. |
| 6 | Evaluators will mark(✓) wherever answer is correct. For wrong answer CROSS ‘X’ be marked. Evaluators will not put right (✓) while evaluating which gives an impression that answer is correct and no marks are awarded. This is most common mistake which evaluators are committing. |
| 7 | If a question has parts, please award marks on the right-hand side for each part. Marks |

| | |
|----|---|
| | awarded for different parts of the question should then be totaled up and written in the left-hand margin and encircled. This may be followed strictly. |
| 8 | If a question does not have any parts, marks must be awarded in the left-hand margin and encircled. This may also be followed strictly. |
| 9 | If a student has attempted an extra question, answer of the question deserving more marks should be retained and the other answer scored out with a note “ Extra Question ”. |
| 10 | No marks to be deducted for the cumulative effect of an error. It should be penalized only once. |
| 11 | A full scale of marks 80 (as given in Question Paper) has to be used. Please do not hesitate to award full marks if the answer deserves it. |
| 12 | Every examiner has to necessarily do evaluation work for full working hours i.e., 8 hours every day and evaluate 20 answer books per day in main subjects and 25 answer books per day in other subjects (Details are given in Spot Guidelines). |
| 13 | <p>Ensure that you do not make the following common types of errors committed by the Examiner in the past:- Giving more marks for an answer than assigned to it.</p> <ul style="list-style-type: none"> • Wrong totaling of marks awarded on an answer. • Wrong transfer of marks from the inside pages of the answer book to the title page. <p>Wrong question wise totaling on the title page.</p> <ul style="list-style-type: none"> • Leaving answer or part thereof unassessed in an answer book. • Wrong totaling of marks of the two columns on the title page. • Wrong grand total. • Marks in words and figures not tallying/not same. • Wrong transfer of marks from the answer book to online award list. • Answers marked as correct, but marks not awarded. (Ensure that the right tick mark is correctly and clearly indicated. It should merely be a line. Same is with the X for incorrect answer.) • Half or a part of answer marked correct and the rest as wrong, but no marks awarded. |
| 14 | While evaluating the answer books if the answer is found to be totally incorrect, it should be marked as cross (X) and awarded zero (0) Marks. |
| 15 | Any un assessed portion, non-carrying over of marks to the title page, or totaling error detected by the candidate shall damage the prestige of all the personnel engaged in the evaluation work as also of the Board. Hence, in order to uphold the prestige of all concerned, it is again reiterated that the instructions be followed meticulously and judiciously. |
| 16 | The Examiners should acquaint themselves with the guidelines given in the “ Guidelines for spot Evaluation ” before starting the actual evaluation. |

| | |
|-----------|---|
| 17 | Every Examiner shall also ensure that all the answers are evaluated, marks carried over to the title page, correctly totaled and written in figures and words. |
| 18 | The candidates are entitled to obtain photocopy of the Answer Book on request on payment of the prescribed processing fee. All Examiners/Additional Head Examiners/Head Examiners are once again reminded that they must ensure that evaluation is carried out strictly as per value points for each answer as given in the Marking Scheme. |

MARKING SCHEME

Senior Secondary School Supplementary Examination, July 2024

ACCOUNTANCY (Subject Code–055)

[Paper Code : 67/S/3]

Maximum Marks : 80

| PART -A (ACCOUNTING FOR PARTNERSHIP FIRMS AND COMPANIES) | | | | | | | | | | | | | | |
|---|---|--|---------------------|----------------------|---|--------|--------|-------------|---------------------|----------------------|---|--------|--------|--|
| Q. No. | EXPECTED ANSWER / VALUE POINTS | Marks | | | | | | | | | | | | |
| 1. | <p>Q. (a)Anu, Bina and Roy..... Ans. (D) 2:1</p> <p style="text-align: center;">OR</p> <p>Q. (b) Asha, Yug..... Ans. (B) 5:4</p> | <p>1 Mark or 1 Mark</p> | | | | | | | | | | | | |
| 2. | <p>Q.(a) Nagar Ltd..... Ans. (D) ₹30,000</p> <p style="text-align: center;">OR</p> <p>Q.(b) On 1st April, 2022 Surya Ltd..... Ans. (A) ₹1,20,000</p> | <p>1 Mark or 1 Mark</p> | | | | | | | | | | | | |
| 3. | <p>Q. (a)Deepa, Elton and Frank..... Ans. (A)</p> <p style="text-align: center;">Journal</p> <table><tr><td>Particulars</td><td>Debit Amount (₹)</td><td>Credit Amount (₹)</td></tr><tr><td>Deepa’s Capital A/c Dr. To Frank’s Capital A/c</td><td>10,000</td><td>10,000</td></tr></table> <p style="text-align: center;">OR</p> <p>Q. (b) Som, Pam..... Ans. (B)</p> <p style="text-align: center;">Journal</p> <table><tr><td>Particulars</td><td>Debit Amount (₹)</td><td>Credit Amount (₹)</td></tr><tr><td>Ron’s Capital A/c Dr. To Som’s Capital A/c</td><td>60,000</td><td>60,000</td></tr></table> | Particulars | Debit Amount (₹) | Credit Amount (₹) | Deepa’s Capital A/c Dr. To Frank’s Capital A/c | 10,000 | 10,000 | Particulars | Debit Amount (₹) | Credit Amount (₹) | Ron’s Capital A/c Dr. To Som’s Capital A/c | 60,000 | 60,000 | <p>1 Mark or 1 Mark</p> |
| Particulars | Debit Amount (₹) | Credit Amount (₹) | | | | | | | | | | | | |
| Deepa’s Capital A/c Dr. To Frank’s Capital A/c | 10,000 | 10,000 | | | | | | | | | | | | |
| Particulars | Debit Amount (₹) | Credit Amount (₹) | | | | | | | | | | | | |
| Ron’s Capital A/c Dr. To Som’s Capital A/c | 60,000 | 60,000 | | | | | | | | | | | | |

| | | |
|-----|---|------------------------------|
| 4. | Q. There are two statements..... Ans. (B) Both Assertion(A) and Reason(R) are correct and Reason (R) is the correct explanation of Assertion(A). | 1 Mark |
| 5. | Q.(a) Money not received..... Ans. (C) debited to calls in arrears account. <p style="text-align: center;">OR</p> Q.(b) Those debentures where..... Ans. (A) Secured Debentures | 1 Mark or 1 Mark |
| 6. | Q. Sinoy Ltd. issued..... Ans. (C) ₹5,000 | 1 Mark |
| 7. | Q. Daksh's interest on capital..... Ans. (B) ₹8,000 | 1 Mark |
| 8. | Q. Ekansh's share Ans. (A) Nil | 1 Mark |
| 9. | Q. Kamini, Lata and Ans.(A) Old partners in old ratio. | 1 Mark |
| 10. | Q. Arjun, Babita and..... Ans. (A) ₹37,500 | 1 Mark |
| 11. | Q. Nikhil and Sharat were..... Ans. (C) 7.5 months | 1 Mark |
| 12. | Q. Pawan, Kavita and Ans. (B) ₹6,000 | 1 Mark |
| 13. | Q.(a) Renu, Trilok and Ans. (D) 8:5:5:2 <p style="text-align: center;">OR</p> Q.(b) Ashu and Ria..... Ans. (C) 2:2:3 | 1 Mark or 1 Mark |
| 14. | Q. There are two statements..... Ans.(C) Assertion (A) is correct, but Reason (R) is incorrect. | 1 Mark |
| 15. | Q. Beeta Ltd. offered..... Ans. (A) ₹ 1,00,00,000 | 1 Mark |
| 16. | Q. The amount of share capital..... Ans. (D) Nominal capital | 1 Mark |

17.

Q. Falak, Girdhar and Hemang.....

Ans.

Gaining share = New Share - Old Share..... $\frac{1}{2}$

Falak's gaining share

3/5- 6/10 = Nil $\frac{1}{2}$

Hemang's gaining share

2/5 – 1/10 = 3/10 (Gain)..... $\frac{1}{2}$

Only Hemang gains 3/10 share

Books of Falak, Girdhar and Hemang

Journal

| Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) |
|------|---|-----|---------------------|----------------------|
| | <div>Hemang's Capital A/cDr.</div> <div>To Girdhar's Capital A/c</div> <div>(Goodwill adjusted to capital account of gaining partner on change in profit sharing ratio)</div> | | 30,000 | 30,000 |

1 ½

1 ½

=3

Marks

| 18. | <p>Q. Piyush and Rishabh were.....</p> <p>Ans.</p> <table><tr><th>Year</th><th>Adjusted profit (₹)</th></tr><tr><td>2019-20</td><td>60,000</td></tr><tr><td>2020-21</td><td>90,000</td></tr><tr><td>2021-22</td><td>80,000</td></tr><tr><td>2022-23</td><td>60,000+10,000= 70,000</td></tr><tr><td>Total</td><td>3,00,000</td></tr></table> <p>Average profit = 3,00,000/4 =₹ 75,000</p> <p>Capitalized Value of Average Profits = Average Profits x 100/ Normal Rate of rate =75,000 x 100/15 = ₹5,00,000</p> <p>Goodwill = Capitalized Value of Average Profits – Net Tangible Assets Goodwill =5,00,000-4,00,000 = ₹ 1,00,000</p> | Year | Adjusted profit (₹) | 2019-20 | 60,000 | 2020-21 | 90,000 | 2021-22 | 80,000 | 2022-23 | 60,000+10,000= 70,000 | Total | 3,00,000 | <p>.....1</p> <p>.....1</p> <p>.....1</p> <p>3 Marks</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------|---|------|---------------------|-------------------|------------------|-------------------|--------|------------------|--------|----------|-----------------------|-------|-----------------------------|---|----------|--|--|-------------------|--|--------|--|--|---------------------------|--|--|--------|--|----------------|--|--|----------|--|------------------------|--|--|--------|--|-------------------------------------|--|--|--|-------------------|
| Year | Adjusted profit (₹) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019-20 | 60,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 90,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | 80,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | 60,000+10,000= 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 3,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19. | <p>Q. (a) Sheetal Ltd. purchased.....</p> <p>Ans.</p> <p style="text-align: center;">Books of Sheetal Ltd. Journal</p> <table><tr><th>Date</th><th>Particulars</th><th>L.F</th><th>Debit Amount (₹)</th><th>Credit Amount (₹)</th></tr><tr><td></td><td>Building A/c Dr.</td><td></td><td>2,50,000</td><td></td></tr><tr><td></td><td>Plant and Machinery A/c Dr.</td><td></td><td>2,00,000</td><td></td></tr><tr><td></td><td>Furniture A/c Dr.</td><td></td><td>40,000</td><td></td></tr><tr><td></td><td>To Sundry Liabilities A/c</td><td></td><td></td><td>30,000</td></tr><tr><td></td><td>To Poonam Ltd.</td><td></td><td></td><td>4,40,000</td></tr><tr><td></td><td>To Capital Reserve A/c</td><td></td><td></td><td>20,000</td></tr><tr><td></td><td>(Assets and liabilities taken over)</td><td></td><td></td><td></td></tr></table> | Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) | | Building A/c Dr. | | 2,50,000 | | | Plant and Machinery A/c Dr. | | 2,00,000 | | | Furniture A/c Dr. | | 40,000 | | | To Sundry Liabilities A/c | | | 30,000 | | To Poonam Ltd. | | | 4,40,000 | | To Capital Reserve A/c | | | 20,000 | | (Assets and liabilities taken over) | | | | <p>1 ½</p> |
| Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Building A/c Dr. | | 2,50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Plant and Machinery A/c Dr. | | 2,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Furniture A/c Dr. | | 40,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Sundry Liabilities A/c | | | 30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Poonam Ltd. | | | 4,40,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Capital Reserve A/c | | | 20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (Assets and liabilities taken over) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | <div>Poonam Ltd. Dr.</div> <div>To 12% Debentures A/c</div> <div>To Securities Premium A/c</div> <div>(4,000 12% debentures issued at premium for consideration other than cash)</div> | | 4,40,000 | 4,00,000 40,000 | <div>1 ½</div> <div>=3 Marks</div> <div>or</div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----|------------------|--------------------|--|-------------|-------------|-----------------|------------------|-------------------|--------------|-------------------------|-----------------------|-------|----------|--|-------------------------|------------------|--|-----------|--|--|---------------------------|--|--|----------|--|---------------|--|--|-----------|--|--|-------------------------------------|--|--|--|--|--------------|----------------|--|-----------|--|-----|--|-------------|--|--|----------|--|----------------------|--|--|-----------|--|---------------------------|--|--|----------|--|--|--|--|--|--|
| <div>OR</div> <div>Q. (b) On 1st April, 2023, Simple Ltd.....</div> <div>Ans.</div> <div>Books of Simple Ltd.</div> <div>Journal</div> <table><tr><th>Date</th><th>Particulars</th><th>L.F</th><th>Debit Amount (₹)</th><th>Credit Amount (₹)</th><td rowspan="4">1 ½</td></tr><tr><td>2023 April 1</td><td>Sundry Assets A/c Dr.</td><td></td><td>5,00,000</td><td></td></tr><tr><td></td><td>Goodwill A/c Dr.</td><td></td><td>12,00,000</td><td></td></tr><tr><td></td><td>To Sundry Liabilities A/c</td><td></td><td></td><td>1,00,000</td></tr><tr><td></td><td>To Temur Ltd.</td><td></td><td></td><td>16,00,000</td><td></td></tr><tr><td></td><td>(Assets and liabilities taken over)</td><td></td><td></td><td></td><td></td></tr><tr><td>2023 April 1</td><td>Temur Ltd. Dr.</td><td></td><td>16,00,000</td><td></td><td rowspan="4">1 ½</td></tr><tr><td></td><td>To Bank A/c</td><td></td><td></td><td>1,00,000</td></tr><tr><td></td><td>To 8% Debentures A/c</td><td></td><td></td><td>10,00,000</td></tr><tr><td></td><td>To Securities Premium A/c</td><td></td><td></td><td>5,00,000</td></tr><tr><td></td><td>(10,000 8% debentures issued at premium for consideration other than cash)</td><td></td><td></td><td></td><td></td></tr></table> <div>=3 Marks</div> | | | | | | Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) | 1 ½ | 2023 April 1 | Sundry Assets A/c Dr. | | 5,00,000 | | | Goodwill A/c Dr. | | 12,00,000 | | | To Sundry Liabilities A/c | | | 1,00,000 | | To Temur Ltd. | | | 16,00,000 | | | (Assets and liabilities taken over) | | | | | 2023 April 1 | Temur Ltd. Dr. | | 16,00,000 | | 1 ½ | | To Bank A/c | | | 1,00,000 | | To 8% Debentures A/c | | | 10,00,000 | | To Securities Premium A/c | | | 5,00,000 | | (10,000 8% debentures issued at premium for consideration other than cash) | | | | |
| Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) | 1 ½ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 April 1 | Sundry Assets A/c Dr. | | 5,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Goodwill A/c Dr. | | 12,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Sundry Liabilities A/c | | | 1,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Temur Ltd. | | | 16,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (Assets and liabilities taken over) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 April 1 | Temur Ltd. Dr. | | 16,00,000 | | 1 ½ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Bank A/c | | | 1,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To 8% Debentures A/c | | | 10,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Securities Premium A/c | | | 5,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (10,000 8% debentures issued at premium for consideration other than cash) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20. | <div>Q. (a) Jatin, Keshav and</div> <div>Ans.</div> <div>Books of Jatin, Keshav and Lalit</div> <div>Journal</div> <table><tr><th>Date</th><th>Particulars</th><th>L.F</th><th>Debit Amount(₹)</th><th>Credit Amount(₹)</th><td rowspan="3">1</td></tr><tr><td>2023 April 1</td><td>Jatin's Current A/c Dr.</td><td></td><td>1,000</td><td></td></tr><tr><td></td><td>To Keshav's Current A/c</td><td></td><td></td><td>1,000</td></tr><tr><td></td><td>(Omission of Interest on Capital, now rectified)</td><td></td><td></td><td></td><td></td></tr></table> | | | | Date | Particulars | L.F | Debit Amount(₹) | Credit Amount(₹) | 1 | 2023 April 1 | Jatin's Current A/c Dr. | | 1,000 | | | To Keshav's Current A/c | | | 1,000 | | (Omission of Interest on Capital, now rectified) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Particulars | L.F | Debit Amount(₹) | Credit Amount(₹) | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 April 1 | Jatin's Current A/c Dr. | | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | To Keshav's Current A/c | | | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (Omission of Interest on Capital, now rectified) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Working Notes:-**Adjustment Table**

| Particulars | Jatin | | Keshav | | Lalit | |
|---|---------|--------|--------|--------|--------|--------|
| | Dr. (₹) | Cr.(₹) | Dr.(₹) | Cr.(₹) | Dr.(₹) | Cr.(₹) |
| Interest on Capital to be credited | | | | | | |
| 2021-22 | | 12,000 | | 10,000 | | 8,000 |
| 2022-23 | | 12,000 | | 10,000 | | 8,000 |
| Profits of ₹30,000 reversed in ratio of 5:3:2 for 2021-22 | 15,000 | | 9,000 | | 6,000 | |
| Profits of ₹30,000 reversed in ratio of 1:1:1 for 2022-23 | 10,000 | | 10,000 | | 10,000 | |
| Net Effect | 1,000 | | | 1,000 | | |

Note:- Full credit to be given if working notes are given in any other form.

OR

Q.(b) Meera, Neena and**Ans.**

Books of Meera, Neena and Ojas

Journal

| Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) |
|------------------|--|-----|------------------|-------------------|
| 2023 March 31 | Neena's Capital A/c Dr. Ojas's Capital A/c Dr. To Meera's Capital A/c (Omission of Interest on Drawings, now rectified) | | 250 500 | 750 |

Working Notes:-**Adjustment Table**

| Particulars | Meera | | Neena | | Ojas | |
|--|---------|--------|--------|--------|--------|--------|
| | Dr. (₹) | Cr.(₹) | Dr.(₹) | Cr.(₹) | Dr.(₹) | Cr.(₹) |
| Interest on Drawings to be debited | 3,000 | | 2,500 | | 2,000 | |
| Profits of ₹7,500 credited in ratio of 5:3:2 | | 3,750 | | 2,250 | | 1,500 |
| Net Effect | | 750 | 250 | | 500 | |

Note:- Full credit to be given if working notes are given in any other form.

2

=3
Marks

or

1

2

=3
Marks

21. Q. Shringar Ltd. was registered

Ans.

Balance Sheet of Shringar Ltd. (An Extract)
as at.....

| Particulars | Note No. | ₹ |
|-------------------------|----------|----------|
| I. EQUITY & LIABILITIES | | |
| Shareholders' Funds | | |
| Share Capital | 1 | 1,80,000 |

1

Notes to Accounts

| Particulars | ₹ |
|-----------------------------------|-----------------|
| 1.Share Capital | |
| <u>Authorized Capital</u> | |
| 50,000 equity shares of ₹10 each | <u>5,00,000</u> |
| | <u>1</u> |
| <u>Issued Capital</u> | |
| 20,000 equity shares of ₹10 each | <u>2,00,000</u> |
| | <u>1</u> |
| <u>Subscribed Capital</u> | |
| Subscribed and fully paid up | |
| 14,000 equity shares of ₹10 each | 1,40,000 |
| | <u>1/2</u> |
| Subscribed but not fully paid up | |
| 5,000 equity shares of ₹10 each | 50,000 |
| Less: Calls in arrears 5,000 x ₹2 | <u>(10,000)</u> |
| | <u>40,000</u> |
| | 1,80,000 |

} 1/2

3

=4
Marks

22.

Q. Sonia and Rohit were partners in.....

Ans.

Books of Sonia and Rohit

Dr. Realisation A/c Cr.

| Particulars | Amount (₹) | Particulars | Amount (₹) |
|------------------------|---------------|-------------------------|---------------|
| To Sundry Assets | | By Sundry Liabilities | |
| Building 2,00,000 | | Bank Loan 2,20,000 | |
| Machinery 1,40,000 | | Creditors <u>70,000</u> | 2,90,000 |
| Furniture 80,000 | | | $\frac{1}{2}$ |
| Debtors 1,20,000 | | By Bank A/c | |
| Stock <u>60,000</u> | 6,00,000 | Building, Machinery & | |
| | $\frac{1}{2}$ | Furniture 3,44,000 | |
| | | Debtors 1,08,000 | |
| To Bank A/c | 2,20,000 | Stock <u>72,000</u> | 5,24,000 |
| (Bank loan) | $\frac{1}{2}$ | | $\frac{1}{1}$ |
| To Rohit's Capital A/c | 14,000 | By loss transferred to | |
| (Realization Expenses) | $\frac{1}{2}$ | Partners' Capital A/c: | |
| | | Sonia 12,000 | |
| | | Rohit <u>8,000</u> | 20,000 |
| | | | $\frac{1}{1}$ |
| | 8,34,000 | | 8,34,000 |

4

Marks

23.

Q. Manu, Naresh and Paras.....

Ans.

Books of Manu, Naresh and Paras

Dr. Paras's Capital A/c Cr.

| Particulars | Amount ₹ | Particulars | Amount ₹ |
|---------------------------|-------------|-------------------------------|-------------|
| To Paras's Executor's A/c | 1,55,000 | By Balance b/d | 70,000 |
| | | By General Reserve A/c | 20,000 |
| | | By Manu's Capital A/c | 5,000 |
| | | (goodwill) | |
| | | By Naresh's Capital A/c | 5,000 |
| | | (goodwill) | |
| | | By Profit & Loss Suspense A/c | 48,000 |
| | | | |
| | | By Interest on Capital A/c | 7,000 |
| | 1,55,000 | | 1,55,000 |

5

| | <div>Dr. Cr.</div> <div style="text-align: center;">Paras's Executor's A/c</div> <table><tr><th>Particulars</th><th>Amount ₹</th><th>Particulars</th><th>Amount ₹</th></tr><tr><td>To Bank A/c ½</td><td>77,500</td><td>By Paras 's Capital A/c</td><td>1,55,000</td></tr><tr><td>To Balance c/d/ Paras's Executor's Loan A/c ½</td><td>77,500</td><td></td><td></td></tr><tr><td></td><td>1,55,000</td><td></td><td>1,55,000</td></tr></table> | | | | Particulars | Amount ₹ | Particulars | Amount ₹ | To Bank A/c ½ | 77,500 | By Paras 's Capital A/c | 1,55,000 | To Balance c/d/ Paras's Executor's Loan A/c ½ | 77,500 | | | | 1,55,000 | | 1,55,000 | <div>1</div> <div>=6</div> <div>Marks</div> | | | | |
|---|---|-------------------------|------------------------|-------------------------|-------------|-------------|-------------|------------------------|---|-----------------|---|----------|---|-----------|---|---|--|-----------------------|-----------|---------------------|--|--|--------------------|----------|--|
| Particulars | Amount ₹ | Particulars | Amount ₹ | | | | | | | | | | | | | | | | | | | | | | |
| To Bank A/c ½ | 77,500 | By Paras 's Capital A/c | 1,55,000 | | | | | | | | | | | | | | | | | | | | | | |
| To Balance c/d/ Paras's Executor's Loan A/c ½ | 77,500 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1,55,000 | | 1,55,000 | | | | | | | | | | | | | | | | | | | | | | |
| 24. | <div>Q. On 1st April, 2022, Suvlan Ltd. issued.....</div> <div>Ans.</div> <div style="text-align: center;">Books of Suvlan Ltd</div> <div style="text-align: center;">Journal</div> <table><tr><th>Date</th><th>Particulars</th><th>L.F</th><th>Debit Amount (₹)</th><th>Credit Amount (₹)</th></tr><tr><td>2022 April 1</td><td>(a) Bank A/c Dr. To Debenture Application and Allotment A/c (Application money on 8% Debentures received)</td><td></td><td>22,50,000</td><td>22,50,000</td></tr><tr><td>„</td><td>Debenture Application and Allotment A/c Dr. Discount on issue of Debentures A/c Dr. To 8% Debentures A/c (Debentures application money transferred to 8% Debentures Account)</td><td></td><td>22,50,000 2,50,000</td><td>25,00,000</td></tr><tr><td>2023 March 31</td><td>(b) Securities Premium A/c Dr. Statement of Profit and Loss Dr. To Discount on issue of Debentures A/c (Discount on issue of debentures written off)</td><td></td><td>1,70,000 80,000</td><td>2,50,000</td></tr></table> | | | | Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) | 2022 April 1 | (a) Bank A/c Dr. To Debenture Application and Allotment A/c (Application money on 8% Debentures received) | | 22,50,000 | 22,50,000 | „ | Debenture Application and Allotment A/c Dr. Discount on issue of Debentures A/c Dr. To 8% Debentures A/c (Debentures application money transferred to 8% Debentures Account) | | 22,50,000 2,50,000 | 25,00,000 | 2023 March 31 | (b) Securities Premium A/c Dr. Statement of Profit and Loss Dr. To Discount on issue of Debentures A/c (Discount on issue of debentures written off) | | 1,70,000 80,000 | 2,50,000 | <div>1</div> <div>2</div> <div>1</div> |
| Date | Particulars | L.F | Debit Amount (₹) | Credit Amount (₹) | | | | | | | | | | | | | | | | | | | | | |
| 2022 April 1 | (a) Bank A/c Dr. To Debenture Application and Allotment A/c (Application money on 8% Debentures received) | | 22,50,000 | 22,50,000 | | | | | | | | | | | | | | | | | | | | | |
| „ | Debenture Application and Allotment A/c Dr. Discount on issue of Debentures A/c Dr. To 8% Debentures A/c (Debentures application money transferred to 8% Debentures Account) | | 22,50,000 2,50,000 | 25,00,000 | | | | | | | | | | | | | | | | | | | | | |
| 2023 March 31 | (b) Securities Premium A/c Dr. Statement of Profit and Loss Dr. To Discount on issue of Debentures A/c (Discount on issue of debentures written off) | | 1,70,000 80,000 | 2,50,000 | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | |
|------|---|-------------------------|------------------------|----------------------------|---------------------|------------------------------------|------------------|---------------|-----------------------|
| (c) | Dr. Discount on issue of Debentures A/c Cr. | | | | | | | | 2 = 6 Marks |
| | Date | Particulars | J · F · | Amount (₹) | Date | Particulars | J · F · | Amount (₹) | |
| | 2022 April 1 | To 8% Debentures A/c | | 2,50,000 | 2023 March 31 | By Securities Premium A/c | | 1,70,000 | |
| | | | | | ” | By Statement of Profit and Loss | | 80,000 | |
| | | | | 2,50,000 | | | | 2,50,000 | |
| 25. | Q. (a) Diamond Ltd. issued a prospectus Ans. Books of Diamond Ltd. Journal | | | | | | | | 1 1 ½ |
| Date | Particulars | L · F | Debit Amount (₹) | Credit Amount (₹) | | | | | |
| | Bank A/c Dr. To Share Application A/c (Application money received on 45,000 shares) | | 1,80,000 | 1,80,000 | | | | | |
| | Share Application A/c Dr. To Share Capital A/c To Share Allotment A/c To Calls in Advance A/c (Application money transferred to Share capital A/c, excess money received adjusted towards allotment and call) | | 1,80,000 | 80,000 80,000 20,000 | | | | | |
| | Share Allotment A/c Dr. To Share Capital A/c (Amount due on allotment) | | 80,000 | 80,000 | | | | | |

| | | | | | |
|--|---|--------|--------|--|---|
| | Bank A/c Dr. | --- | --- | | |
| | To Share Allotment A/c (Amount received on Allotment) | | | | |
| | Share First and Final Call A/c Dr. | 40,000 | | | ½ |
| | To Share Capital A/c (Amount due on 20,000 shares on First and Final Call) | | 40,000 | | |
| | Bank A/c Dr. | 19,000 | | | |
| | Calls in Arrears A/c Dr. | 1,000 | | | |
| | Calls in Advance A/c Dr. | 20,000 | | | |
| | To Share First and Final Call A/c (Amount received on First and Final Call) | | 40,000 | | 1 |
| | Alternatively | | | | |
| | Bank A/c Dr. | 19,000 | | | |
| | Calls in Advance A/c Dr. | 20,000 | | | |
| | To Share First and Final Call A/c (Amount received on First and Final Call) | | 39,000 | | |
| | Share Capital A/c Dr. | 5,000 | | | |
| | To Calls in Arrears A/c | | 1,000 | | |
| | To Forfeited Shares A/c (Forfeiture of 500 shares for non-payment of call money) | | 4,000 | | |
| | Alternatively | | | | 1 |
| | Share Capital A/c Dr. | 5,000 | | | |
| | To Share First & Final Call A/c | | 1,000 | | |
| | To Forfeited Shares A/c (Forfeiture of 500 shares for non-payment of call money) | | 4,000 | | |
| | Bank A/c Dr. | 1,000 | | | |
| | Forfeited Shares A/c Dr. | 4,000 | | | |
| | To Share Capital A/c (Shares re-issued @ ₹2 per share as fully paid up) | | 5,000 | | 1 |

| | Forfeited Shares A/c Dr. To Capital Reserve A/c (Gain on re-issue of shares transferred to capital reserve) | | --- | --- | | = 6 Marks |
|---|---|-------------|------------------------|-------------------------|---|-----------|
| OR | | | | | | |
| Q. (b) Pearl Ltd. issued a prospectus | | | | | | |
| Ans. Books of Pearl Ltd. | | | | | | |
| Journal | | | | | | |
| Date | Particulars | L . F | Debit Amount (₹) | Credit Amount (₹) | | |
| | Bank A/c Dr. To Share Application A/c (Application money received on 60,000 shares) | | 3,00,000 | 3,00,000 | 1 | |
| | Share Application A/c Dr. To Share Capital A/c To Share Allotment A/c (Application money transferred to Share capital A/c, excess money received adjusted towards allotment) | | 3,00,000 | 2,00,000 1,00,000 | 1 | |
| | Share Allotment A/c Dr. To Share Capital A/c To Securities Premium A/c (Amount due on allotment) | | 2,00,000 | 1,20,000 80,000 | ½ | |
| | Bank A/c Dr. Calls in Arrears A/c Dr. To Share Allotment A/c (Allotment money received) | | 98,000 2,000 | 1,00,000 | 1 | |
| | Share Capital A/c Dr. Securities Premium A/c Dr. To Calls in Arrears A/c To Forfeited Shares A/c (Forfeiture of 800 shares for non-payment of allotment money) | | 6,400 1,600 | 2,000 6,000 | 1 | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | <table><tr><td>Bank A/c</td><td>Dr.</td><td>5,600</td><td></td><td rowspan="2">6,400</td><td rowspan="2">1</td></tr><tr><td>Forfeited Shares A/c</td><td>Dr.</td><td>800</td><td></td></tr><tr><td colspan="4">To Share Capital A/c (Shares re-issued @ ₹7 per share as ₹8 paid up)</td><td></td><td></td></tr><tr><td>Forfeited Shares A/c</td><td>Dr.</td><td>5,200</td><td></td><td rowspan="2">5,200</td><td rowspan="2">½ = 6</td></tr><tr><td colspan="4">To Capital Reserve A/c (Gain on re-issue of forfeited shares transferred to capital reserve)</td><td></td></tr></table> | Bank A/c | Dr. | 5,600 | | 6,400 | 1 | Forfeited Shares A/c | Dr. | 800 | | To Share Capital A/c (Shares re-issued @ ₹7 per share as ₹8 paid up) | | | | | | Forfeited Shares A/c | Dr. | 5,200 | | 5,200 | ½ = 6 | To Capital Reserve A/c (Gain on re-issue of forfeited shares transferred to capital reserve) | | | | | | | | | Marks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bank A/c | Dr. | 5,600 | | 6,400 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Forfeited Shares A/c | Dr. | 800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| To Share Capital A/c (Shares re-issued @ ₹7 per share as ₹8 paid up) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Forfeited Shares A/c | Dr. | 5,200 | | 5,200 | ½ = 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| To Capital Reserve A/c (Gain on re-issue of forfeited shares transferred to capital reserve) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26. | <p>Q. (a) Anshu and Vihu were partners in a firm</p> <p>Ans.</p> <table><tr><td colspan="4">Dr.</td><td colspan="4">Revaluation A/c</td><td colspan="4">Cr.</td></tr><tr><td colspan="2">Particulars</td><td colspan="2">Amount (₹)</td><td colspan="2">Particulars</td><td colspan="2">Amount (₹)</td><td colspan="2"></td><td colspan="2"></td></tr><tr><td colspan="2">To Provision for doubtful debts A/c ½</td><td colspan="2">1,600</td><td colspan="2">By Plant and Machinery A/c ½</td><td colspan="2">6,600</td><td colspan="2"></td><td colspan="2"></td></tr><tr><td colspan="2">To Gain transferred to Capital A/cs : 1</td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr><tr><td colspan="2">Anshu 3,000</td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr><tr><td colspan="2">Vihu 2,000</td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr><tr><td colspan="2"></td><td colspan="2">5,000</td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr><tr><td colspan="2"></td><td colspan="2">6,600</td><td colspan="2"></td><td colspan="2">6,600</td><td colspan="2"></td><td colspan="2"></td></tr></table> <table><tr><td colspan="4">Dr.</td><td colspan="4">Partners' Capital A/c</td><td colspan="4">Cr.</td></tr><tr><td colspan="2">Particulars</td><td colspan="2">Anshu ₹</td><td colspan="2">Vihu ₹</td><td colspan="2">Mani ₹</td><td colspan="2">Particulars</td><td colspan="2">Anshu ₹</td><td colspan="2">Vihu ₹</td><td colspan="2">Mani ₹</td></tr><tr><td colspan="2">To Balance c/d ½</td><td colspan="2">1,92,000</td><td colspan="2">1,12,000</td><td colspan="2">76,000</td><td colspan="2">By Balance b/d ½</td><td colspan="2">1,44,000</td><td colspan="2">80,000</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2">By General Reserve A/c ½</td><td colspan="2">30,000</td><td colspan="2">20,000</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2">By Investment Fluctuation Fund A/c ½</td><td colspan="2">3,000</td><td colspan="2">2,000</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2">By Premium for Goodwill A/c 1</td><td colspan="2">12,000</td><td colspan="2">8,000</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2">By Revaluation A/c</td><td colspan="2">3,000</td><td colspan="2">2,000</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2">By Cash A/c 1</td><td colspan="2"></td><td colspan="2"></td><td colspan="2">76,000</td></tr><tr><td colspan="2"></td><td colspan="2">1,92,000</td><td colspan="2">1,12,000</td><td colspan="2">76,000</td><td colspan="2"></td><td colspan="2">1,92,000</td><td colspan="2">1,12,000</td><td colspan="2">76,000</td></tr></table> | | | | | | | | | | Dr. | | | | Revaluation A/c | | | | Cr. | | | | Particulars | | Amount (₹) | | Particulars | | Amount (₹) | | | | | | To Provision for doubtful debts A/c ½ | | 1,600 | | By Plant and Machinery A/c ½ | | 6,600 | | | | | | To Gain transferred to Capital A/cs : 1 | | | | | | | | | | | | Anshu 3,000 | | | | | | | | | | | | Vihu 2,000 | | | | | | | | | | | | | | 5,000 | | | | | | | | | | | | 6,600 | | | | 6,600 | | | | | | Dr. | | | | Partners' Capital A/c | | | | Cr. | | | | Particulars | | Anshu ₹ | | Vihu ₹ | | Mani ₹ | | Particulars | | Anshu ₹ | | Vihu ₹ | | Mani ₹ | | To Balance c/d ½ | | 1,92,000 | | 1,12,000 | | 76,000 | | By Balance b/d ½ | | 1,44,000 | | 80,000 | | | | | | | | | | | | By General Reserve A/c ½ | | 30,000 | | 20,000 | | | | | | | | | | | | By Investment Fluctuation Fund A/c ½ | | 3,000 | | 2,000 | | | | | | | | | | | | By Premium for Goodwill A/c 1 | | 12,000 | | 8,000 | | | | | | | | | | | | By Revaluation A/c | | 3,000 | | 2,000 | | | | | | | | | | | | By Cash A/c 1 | | | | | | 76,000 | | | | 1,92,000 | | 1,12,000 | | 76,000 | | | | 1,92,000 | | 1,12,000 | | 76,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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| Dr. | | | | Revaluation A/c | | | | Cr. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Particulars | | Amount (₹) | | Particulars | | Amount (₹) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| To Provision for doubtful debts A/c ½ | | 1,600 | | By Plant and Machinery A/c ½ | | 6,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Dr. | | | | Partners' Capital A/c | | | | Cr. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Particulars | | Anshu ₹ | | Vihu ₹ | | Mani ₹ | | Particulars | | Anshu ₹ | | Vihu ₹ | | Mani ₹ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| To Balance c/d ½ | | 1,92,000 | | 1,12,000 | | 76,000 | | By Balance b/d ½ | | 1,44,000 | | 80,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | By General Reserve A/c ½ | | 30,000 | | 20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | By Investment Fluctuation Fund A/c ½ | | 3,000 | | 2,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | By Premium for Goodwill A/c 1 | | 12,000 | | 8,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | By Revaluation A/c | | 3,000 | | 2,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | By Cash A/c 1 | | | | | | 76,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1,92,000 | | 1,12,000 | | 76,000 | | | | 1,92,000 | | 1,12,000 | | 76,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

OR

or

Q. (b) Trisha, Urvi and Varsha were partners

Ans.

Books of Trisha, Urvi and Varsha

Journal

| <i>Date</i> | <i>Particulars</i> | <i>L.F</i> | <i>Debit Amount (₹)</i> | <i>Credit Amount (₹)</i> |
|--------------------|---|------------|---------------------------------|----------------------------------|
| 2023 April 1 | General Reserve A/c Dr. To Trisha's Capital A/c To Urvi's Capital A/c To Varsha's Capital A/c (General Reserve transferred to partners' capital accounts in old ratio) | | 1,50,000 | 75,000 60,000 15,000 |
| " | Revaluation A/c Dr. To Fixed Assets A/c To Stock A/c (Fixed Assets and Stock revalued) | | 1,00,000 | 80,000 20,000 |
| " | Trisha's Capital A/c Dr. Urvi's Capital A/c Dr. Varsha's Capital A/c Dr. To Revaluation A/c (Loss on revaluation transferred to partners' capital accounts in old ratio) | | 50,000 40,000 10,000 | 1,00,000 |
| " | Trisha's Capital A/c Dr. To Stock A/c (Stock taken over by Trisha) | | 80,000 | 80,000 |
| " | Varsha's Capital A/c Dr. To Trisha's Capital A/c (Trisha's share of goodwill adjusted to capital account of the gaining partner) | | 50,000 | 50,000 |
| " | Trisha's Capital A/c Dr. To Cash A/c To Trisha's Loan A/c (Part payment made to Trisha and the balance transferred to her loan account) | | 1,95,000 | 50,000 1,45,000 |

1

1

1

1

1

1

=6
Marks

| | | | | | | | | | | | | | | | | | | |
|-----|--|---|------------------------------|------------|----------|-----|--------------|----------------|------------------------------|-----|-----------------|-------------------------|----------------------|-----|----------------|---------------------|-----------------------|--|
| | <div>PART-B OPTION -I (Analysis of Financial Statements)</div> | | | | | | | | | | | | | | | | | |
| 27. | <div>Q. (a) Sale of patents..... Ans. (D) Cash inflow of ₹50,00,000 from investing activities OR Q. (b) Income tax paid..... Ans .(A) Operating activities</div> | <div>1 Mark Or 1 Mark</div> | | | | | | | | | | | | | | | | |
| 28. | <div>Q. The quick ratio Ans. (B) Sold inventory on credit ₹50,000</div> | <div>1 Mark</div> | | | | | | | | | | | | | | | | |
| 29. | <div>Q. Which of the following transactions will..... Ans. (A) Payment to creditors</div> | <div>1 Mark</div> | | | | | | | | | | | | | | | | |
| 30. | <div>Q. (a) Which of the following is <i>not</i>..... Ans. (C) It ascertains the relative importance of different components of the financial position of the firm. OR Q. (b) Ratios that are calculated for..... Ans.(B) Turnover ratios</div> | <div>1 Mark Or 1 Mark</div> | | | | | | | | | | | | | | | | |
| 31. | <div>Classify the..... Ans. <table><tr><td></td><td>Item</td><td>Major Head</td><td>Sub Head</td></tr><tr><td>(a)</td><td>Bank Balance</td><td>Current Assets</td><td>Cash and Cash Equivalents</td></tr><tr><td>(b)</td><td>Public Deposits</td><td>Non-Current Liabilities</td><td>Long Term Borrowings</td></tr><tr><td>(c)</td><td>Bank Overdraft</td><td>Current Liabilities</td><td>Short Term Borrowings</td></tr></table></div> | | Item | Major Head | Sub Head | (a) | Bank Balance | Current Assets | Cash and Cash Equivalents | (b) | Public Deposits | Non-Current Liabilities | Long Term Borrowings | (c) | Bank Overdraft | Current Liabilities | Short Term Borrowings | <div> </div> |
| | Item | Major Head | Sub Head | | | | | | | | | | | | | | | |
| (a) | Bank Balance | Current Assets | Cash and Cash Equivalents | | | | | | | | | | | | | | | |
| (b) | Public Deposits | Non-Current Liabilities | Long Term Borrowings | | | | | | | | | | | | | | | |
| (c) | Bank Overdraft | Current Liabilities | Short Term Borrowings | | | | | | | | | | | | | | | |

| 32. | <p>Q. From the following information.....</p> <p>Ans.</p> <p>Opening Inventory= ₹10,00,000</p> <p>Closing Inventory= Opening inventory +2 x Opening inventory = 10,00,000 + 20,00,000 = ₹30,00,000.....$\frac{1}{2}$</p> <p>Average Inventory = $\frac{\text{Opening inventory} + \text{Closing Inventory}}{2}$ = $\frac{10,00,000+30,00,000}{2}$ = ₹20,00,000.....$\frac{1}{2}$</p> <p>Gross Profit= 25% of Revenue from operations =80,00,000 x 25/100 = ₹20,00,000.....$\frac{1}{2}$</p> <p>Cost of Revenue from Operations= Revenue from Operations- Gross Profit =80,00,000- 20,00,000 = ₹60,00,000.....$\frac{1}{2}$</p> <p>Inventory turnover Ratio = Cost of Revenue from Operations/ Average Inventory ...$\frac{1}{2}$ = 60,00,000/20,00,000 = 3 Times.....$\frac{1}{2}$</p> | 3 Marks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|---|-------------------------------------|-------------------------------------|--|--|--|--|----------------------------|--|--|--|--|--|------------------------|--|--|--|--|--|-------------------|--|----------|-----------|----|----|----------------------------|--|--|--|--|--|--------------------------|--|----------|----------|----|----|------------------------|--|--|--|--|--|--------------------|--|----------|----------|----|----|-------|--|-----------|-----------|-----|-----|--|
| 33. | <p>Q.(a) From the given Balance Sheet of Moonlight Ltd.....</p> <p>Ans.</p> <p>Common Size Balance Sheet of Moonlight Ltd. as at 31.3.2022 and 31.3.2023</p> <table><tr><th>Particulars</th><th>Note No.</th><th>Absolute Amount 31.3.2022 (₹)</th><th>Absolute Amount 31.3.2023 (₹)</th><th>% of Balance Sheet Total 31.3.2022</th><th>% of Balance Sheet Total 31.3.2023</th></tr><tr><td>I. Equity and Liabilities:</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>1. Shareholders' Funds</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>(a) Share Capital</td><td></td><td>5,00,000</td><td>12,00,000</td><td>50</td><td>60</td></tr><tr><td>2. Non-current liabilities</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>(a) Long term borrowings</td><td></td><td>3,00,000</td><td>2,00,000</td><td>30</td><td>10</td></tr><tr><td>3. Current Liabilities</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>(a) Trade Payables</td><td></td><td>2,00,000</td><td>6,00,000</td><td>20</td><td>30</td></tr><tr><td>TOTAL</td><td></td><td>10,00,000</td><td>20,00,000</td><td>100</td><td>100</td></tr></table> | Particulars | Note No. | Absolute Amount 31.3.2022 (₹) | Absolute Amount 31.3.2023 (₹) | % of Balance Sheet Total 31.3.2022 | % of Balance Sheet Total 31.3.2023 | I. Equity and Liabilities: | | | | | | 1. Shareholders' Funds | | | | | | (a) Share Capital | | 5,00,000 | 12,00,000 | 50 | 60 | 2. Non-current liabilities | | | | | | (a) Long term borrowings | | 3,00,000 | 2,00,000 | 30 | 10 | 3. Current Liabilities | | | | | | (a) Trade Payables | | 2,00,000 | 6,00,000 | 20 | 30 | TOTAL | | 10,00,000 | 20,00,000 | 100 | 100 | $\frac{1}{2}$ $\frac{1}{2}$ $\frac{1}{2}$ $\frac{1}{2}$ |
| Particulars | Note No. | Absolute Amount 31.3.2022 (₹) | Absolute Amount 31.3.2023 (₹) | % of Balance Sheet Total 31.3.2022 | % of Balance Sheet Total 31.3.2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| I. Equity and Liabilities: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Shareholders' Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Share Capital | | 5,00,000 | 12,00,000 | 50 | 60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Non-current liabilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Long term borrowings | | 3,00,000 | 2,00,000 | 30 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Current Liabilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Trade Payables | | 2,00,000 | 6,00,000 | 20 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 10,00,000 | 20,00,000 | 100 | 100 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | |
|---|--|----------|-------------|-------------|--------------------------------|---------------------|-------|
| | II. Assets: | | | | | | |
| | 1.Non-current Assets | | | | | | |
| | (a) Fixed Assets/Property, Plant and Equipment and Intangible Assets | | 7,00,000 | 14,00,000 | 70 | 70 | ½ |
| | 2.Current Assets | | | | | | ½ |
| | (a) Trade Receivables | | 2,50,000 | 4,00,000 | 25 | 20 | ½ |
| | (b) Inventories | | 50,000 | 2,00,000 | 5 | 10 | |
| | TOTAL | | 10,00,000 | 20,00,000 | 100 | 100 | ½ |
| | | | | | | | =4 |
| | | | | | | | Marks |
| | | | | | | | or |
| OR | | | | | | | |
| Q.(b) From the following particulars of Accent Ltd.,..... | | | | | | | |
| Ans. | | | | | | | |
| Comparative Statement of Profit and Loss of Accent Ltd. | | | | | | | |
| for the year ended 31.3.2023 | | | | | | | |
| | Particulars | Note No. | 2021-22 (₹) | 2022-23 (₹) | Absolute Increase/Decrease (₹) | % Increase/Decrease | |
| | I.Revenue from Operations | | 20,00,000 | 25,00,000 | 5,00,000 | 25 | 1 |
| | II. EXPENSES | | | | | | |
| | Employee benefit expenses | | 4,00,000 | 5,00,000 | 1,00,000 | 25 | ½ |
| | Other expenses | | 2,00,000 | 2,50,000 | 50,000 | 25 | ½ |
| | TOTAL EXPENSES | | 6,00,000 | 7,50,000 | 1,50,000 | 25 | ½ |
| | III. Profit before Tax (I-II) | | 14,00,000 | 17,50,000 | 3,50,000 | 25 | ½ |
| | IV. Less:Tax @50% | | 7,00,000 | 8,75,000 | 1,75,000 | 25 | ½ |
| | V. Profit after Tax (III-IV) | | 7,00,000 | 8,75,000 | 1,75,000 | 25 | ½ |
| | | | | | | | =4 |
| | | | | | | | Marks |

34.

Ans.

Cash flow from Investing Activities

| Particulars | Amount ₹ | Amount ₹ |
|---------------------------------------|-------------|-------------|
| Purchase of goodwill | (2,00,000) | |
| Proceeds from sale of patents | 1,20,000 | |
| Proceeds from sale of machinery | 50,000 | |
| Purchase of machinery | (4,40,000) | |
| Purchase of 10% investments | (1,80,000) | |
| Proceeds from sale of 10% investments | 1,00,000 | |
| Interest received on 10% investments | 6,000 | |
| Net cash used in Investing Activities | | (5,44,000) |

$$\frac{1}{2} \times 8 = 4$$

Working Notes:-

Dr.

Machinery A/c

Cr.

| Particulars | ₹ | Particulars | ₹ |
|------------------|-----------|---------------------------------|-----------|
| To Balance b/d | 10,20,000 | By Depreciation A/c | 1,40,000 |
| To Bank/Cash A/c | 4,40,000 | By Bank/Cash A/c | 50,000 |
| (Bal. Fig.) | | By Statement of Profit and Loss | 30,000 |
| | | By Balance c/d | 12,40,000 |
| | 14,60,000 | | 14,60,000 |

1

Dr.

10% Investments A/c

Cr.

| Particulars | ₹ | Particulars | ₹ |
|------------------------------------|----------|---------------------------------|----------|
| To Balance b/d | 60,000 | By Bank/Cash A/c (Bal. Fig.) | 1,00,000 |
| To Statement of Profit and loss | 20,000 | By Balance c/d | 1,60,000 |
| To Bank/Cash A/c | 1,80,000 | | |
| | 2,60,000 | | 2,60,000 |

1

=6
Marks

PART-B

OPTION -II

(Computerised Accounting)

27.

Ans. (A) More

1Mark

| | | |
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| 28. | <p>Q. (a) A sequential code..... Ans. (B)Numbers and letters are assigned in consecutive order</p> <p style="text-align: center;">OR</p> <p>Q. (b) Name the accounting..... Ans.(B) Costing sub-system</p> | <p>1Mark</p> <p style="text-align: center;">Or</p> <p>1Mark</p> |
| 29. | <p>Q. Which of the following..... Ans. (C) Faster obsolescence of technology</p> | <p>1Mark</p> |
| 30. | <p>Q. (a) A 'legend' Ans. (D) Anywhere</p> <p style="text-align: center;">OR</p> <p>Q. (b) The need for..... Ans.(D) the encryption of data</p> | <p>1Mark</p> <p style="text-align: center;">Or</p> <p>1Mark</p> |
| 31. | <p>Q. Explain the advantages..... Ans. Following are the advantages of using graph:</p> <p><u>Helps to explore:</u></p> <ul style="list-style-type: none"> • Helps in exploring the relationships between various variables. • A quick in easier way to find possible relationships than paging through raw data. <p><u>Helps to present:</u></p> <ul style="list-style-type: none"> • Quick provision of information. • Provides summary of ideas. <p><u>Helps to convince:</u></p> <ul style="list-style-type: none"> • Can be used to present and explore different characteristics of data. • Large amount of information can be exhibited to persuade decision making. | <p style="text-align: center;">½ x6 =3 Marks</p> |
| 32. | <p>Q. What is meant by..... Ans. Num-digits-refers to the numbers of digits to round the number. The different situation for Num-digits are as follows:</p> <ol style="list-style-type: none"> If Num-digits is greater than zero, then number is rounded to the specified number of decimal places. If Num-digits is zero, then the number is rounded to the nearest integer. If Num-digits is less than zero, then number is rounded to the left of the decimal point. | <p style="text-align: center;">=3 Marks</p> |

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| 33. | <p>Q(a). State steps</p> <p>Ans. Following are the steps taken to prepare a chart:</p> <ol style="list-style-type: none"> 1. Enter data in a worksheet with proper columns and rows titles. 2. From chart group option, create a basic chart. 3. Change layout or style of chart by applying predefined chart lay out and style the layout and format of chart elements can be changed. 4. Add or remove titles or data tables. 5. Show or hide a legend. 6. Display or hide chart axes or gridlines. 7. Move (resize) a chart. 8. Save the chart. <p style="text-align: center;">OR</p> <p>Q(b). What are the uses</p> <p>Ans. Error Alert Tab enables:</p> <ol style="list-style-type: none"> a) To display the error alert after invalid data is entered in the box. b) Enter message allow to type the desired message for user and title for reference purpose. c) In style drop down menu, select information warning or stop as per severity and accuracy requirement for data where- <ol style="list-style-type: none"> i. Information: display a message but will prevent entry of invalid data. ii. Warning: display a warning message but will not prevent entry of invalid data. iii. Stop: will prevent invalid entry of data. | <p>$\frac{1}{2} \times 8$ =4 Marks</p> <p style="text-align: center;">Or</p> <p>1+1+2 =4 Marks</p> |
| 34. | <p>Q. What is meant by.....</p> <p>Ans. Merged cells are a single cell that is created by combining two or more selected cells. The cell reference for a merged cell is the upper left cell in the original selected range. When two or more adjacent horizontal or vertical cells are merged, the cells become one large cell and displayed across multiple columns or rows. The contents of one appear in the center of the merged cell.</p> <p><u>To merge the cell:</u></p> <ol style="list-style-type: none"> 1. Select the two or more adjacent cells that we want to merge. 2. On the Home tab, in the Alignment group, click, merge and center (or bottom). 3. The cell will be merged in a row or column, and the cell contents will be centered in the merged cell. To merge cell without centering, click the arrow next to Merge and Centre and then click Merge Across or Merge Cells. The cell address of merge cells will be the address of lower active cell. 4. To change the text alignment in the merged cell, select the cell; click any of the alignment buttons in the Alignment group on the Home tab. | |

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| | <p><u>To split a merged cell:</u></p> <ol style="list-style-type: none"> 1. Select the merged cell. 2. When we select a merged cell, the Merge and Centre button also appears selected in the Alignment group on the Home tab. To split the merged cell, click merge and Centre. The contents of the merged cell will appear in the upper left cell of the range of split cell. | <p>2+2+2 =6 marks</p> |
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