

परीक्षा के नाम
की सील

हायर सेकेण्डरी



1. विषय कोड 320 परीक्षा का विषय Book-keeping and Accounts
2. परीक्षा का माध्यम English परीक्षा की दिनांक 14/03/09

केन्द्र क्रमांक की सील

3. परीक्षार्थी प्रश्न पत्र का पूर्ण कोड नम्बर (सेट A, B, C, या D) अनिवार्यतः भरें

कोड सेट

L-12 D.

स्टीकर तीर के निशान से मिलाकर लगायें

पर्यवेक्षक/केन्द्राध्यक्ष का प्रमाणीकरण प्रमाणित किया जाता है कि परीक्षार्थी द्वारा निम्नानुसार पूरक उत्तरपुस्तिका ली गई है :-

क :- संख्या शब्दों में one अंकों में 1

ख :- परीक्षार्थी की बैठक व्यवस्था कक्षा क्रमांक HALL में है।

ग :- उत्तर पुस्तिका पर प्रश्न-पत्र का कोड नम्बर एवं सेट सही लिखा है।

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हस्ताक्षर (पर्यवेक्षक)

नाम M. L. Wankar पद H. D. T.

पता/संस्था H. S. Heerda

परीक्षार्थी द्वारा ली गई सभी पूरक उत्तर पुस्तिकायें, मुख्य उत्तर पुस्तिका के साथ संलग्न हैं।

हस्ताक्षर केन्द्राध्यक्ष

परीक्षार्थी, परीक्षक से अपेक्षा है कि वे पृष्ठ भाग पर दिये गये निर्देशों का यथेष्ट पालन सुनिश्चित करेंगे।

1	3	11	12	21
2	3	12	15	22
3	4	13	17	23
4	4	14	18	24
5	5	15	19	25
6	6	16	21	26
7	7	17	22	27
8	7	18	23	28
9	4	19	Ne. D.	29
10	11	20	Ne. D.	30
कुल प्राप्तांक				

प्रमाणित किया जाता है कि उपरोक्तानुसार संलग्न पूरक उत्तर पुस्तिकाओं की संख्या मूल्यांकन के समय सहा पाइ चस्था स्थिति में यथावत् रखते हुए ही उत्तरपुस्तिका का मूल्यांकन किया गया है। मैंने सभी प्रश्नों के उत्तरों का गहन मूल्यांकन किया है। उत्तर पुस्तिका के अन्दर के अंक एवं कवर पृष्ठ पर दर्शाये अंक एक समान है एवं योग पूर्णतः सही है।

हस्ताक्षर (परीक्षक)

परीक्षक क्रमांक 034003

हस्ताक्षर (उपमुख्य परीक्षक)

दिनांक.....

हस्ताक्षर (मुख्य परीक्षक)

दिनांक.....

परीक्षार्थी के लिए निर्देश

1. परीक्षार्थी को अपना अनुक्रमांक/विषय/माध्यम/दिनांक एवं प्रश्न-पत्र का कोड (समूह) मुख पृष्ठ पर अंकित करना अनिवार्य है। अन्यत्र कहीं भी नहीं लिखा जाएगा।
2. अनुक्रमांक नीचे दिये गए उदाहरण अनुसार लिखा जाए :-

1	8	2	4	3	9	5	6	8
एक	आठ	दो	चार	तीन	नौ	पाँच	छः	आठ
3. उत्तर पुस्तिका के दोनों ओर पृष्ठों में लिखें। बीच में रिक्त स्थान न छोड़ें। भूल से छूटा/रिक्त स्थान तथा शेष खाली पृष्ठों को क्रॉस किया जाए।
4. परीक्षार्थी प्रश्न पत्र हल करते समय ही, कवर पृष्ठ पर दी गई तालिका में प्रश्न क्रमांक के सम्मुख वाले कालम में उत्तरपुस्तिका का वह पृष्ठ क्रमांक अनिवार्य रूप से अंकित करें जिस पर प्रश्न का उत्तर लिखा गया है। यदि पूरक उत्तरपुस्तिका का उपयोग किया गया हो, तो उस पर 25 से प्रारंभ करते हुए पृष्ठ क्रमांक परीक्षार्थी द्वारा स्वयं डाले जाएँ।

परीक्षक के लिए निर्देश

1. केवल उन्हीं उत्तरपुस्तिकाओं का मूल्यांकन करें जिन पर होलो क्राफ्ट स्टीकर चस्पा है।
2. उत्तरपुस्तिका का मूल्यांकन होलो क्राफ्ट स्टीकर को चस्पा स्थिति में यथावत् रखते हुए ही किया जाये।
3. बिना होलो क्राफ्ट स्टीकर वाली तथा फटे हुए होलो क्राफ्ट स्टीकर वाली सभी उत्तरपुस्तिकाएँ मूल्यांकन हेतु परीक्षा नियंत्रक, माध्यमिक शिक्षा मण्डल, मध्यप्रदेश, भोपाल को व्यक्तिशः रूप से भेजी जाये।

मूल्यांकन केन्द्र के लिए निर्देश

1. **O.M.R. SHEET** पर प्राप्तांक की प्रविष्टि करने हेतु केवल वही उत्तरपुस्तिकाएँ प्राप्त करें, जिनका मूल्यांकन होलो क्राफ्ट स्टीकर को चस्पा स्थिति में यथावत् रखते हुए ही किया गया है। यदि होलो क्राफ्ट स्टीकर फटा हुआ पाया जाता है तो ऐसी उत्तरपुस्तिकाएँ मूल्यांकन केन्द्र अधिकारी को पृथक से सौपी जाएँ। ऐसे प्रकरणों के प्राप्तांकों की प्रविष्टि **O.M.R. SHEET** में नहीं की जाए। मूल्यांकन केन्द्र अधिकारी ऐसी उत्तरपुस्तिकाएँ पुनः मूल्यांकन के लिये परीक्षा नियंत्रक, माध्यमिक शिक्षा मण्डल, मध्यप्रदेश, भोपाल को व्यक्तिशः रूप से सौपेंगे।
2. उत्तरपुस्तिका के मुख्य पृष्ठ में अंकों एवं शब्दों में अंकित प्राप्तांकों को मिलान कर **O.M.R. SHEET** में अंकों की सटीक प्रविष्टि करें।
3. **O.M.R. SHEET** पर प्रमाणीकरण कर हस्ताक्षर करें।

3



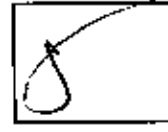
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पृष्ठ 3 के अंक

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कुल अंक



Section - A

1) Objective type Question

i) Fill in the blanks:-

i) Principal.

ii) Business to fetches highest value.

iii) New partner.

iv) Realisation. a/c

v) Redemption. repayment.

2) True or False

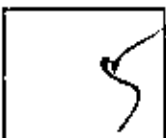
i) True.

ii) True.

iii) True.

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पृष्ठ के अंकों का योग

4



iv) False ✓

v) True ✓

3) One word.

i) over-riding Commission

ii) Fixed Method system.

iii) Retirement of the partner

iv) Once in a year ✓

v) Convertible debenture ✓

4) Correct option.

i) 1200 ✓

ii) Premium Account Credit ✓

iii) Intangible Assets
Fixed Asset. Assets ✓

iv) On the basis of majority ✓

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v) Interest

5.) Match the Coloumn:-

i) Over-riding Commission - then agent sold goods
is given over invoice price

ii) Good firm is generally - write up goodwill a/c

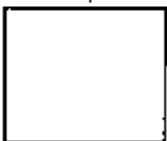
iii) P/L adjustment a/c - Retirement of the
is opened partner.

iv) As a result of - The existence of the
dissolution of firm firm is ceased.

v) A debenture holder - voting power in the
does not enjoy Company

Section-B.

Very short answer.



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Question-6

Profit and loss Account

on 1 Jan, 2007.

Dr

Cr

Particular	Amount	Particular	Amt.
To Int on loan.	7045 4500	By net profit	1350.75
$7.5\% \times 6$			
100			
$= 7.5 \times 6$			
To profit.	1305.75		
A - 1305.74			
B - 1305.74			
A - 652.87			
B - 652.88			
	1350.75		1350.75

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Reasons

i) In the absence of partnership agreement we have to follow according to the Indian partnership act 1932.



In partnership Act, 1932.

the rules have been mentioned that. No interest shall be allowed of on the Capital and the ratio^{of profit.} should be distributed equally.

Question - 7.

10,000 equity Shares. @ Rs 20 per.

$$10,000 \times 20 = 20,0000$$

In the books of A Ltd Company

Date	Particulars	Dr Amt	Cr Amt
1.	Bank a/c Dr To Equity Sh. holders (Being money received in lump sum.)	2,00,000	2,00,000.
2.	Equity Sh. holder a/c Dr To Equity Sh. Capital (Being money transferred)	2,00,000	2,00,000.
	Total	4,00,000	4,00,000



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Question - 8

Items	Share	debenture
<u>Meaning</u>	Share are the small denoninant of the Capital	Debenture is a type of long term loan.
<u>Reward</u>	On share are Dividend is paid.	On debenture interest is given.
<u>Type</u>	Shares have two types. i) Equity shares ii) preference shares	Debenture have many type.
<u>nature</u>	Shares are owner type nature	Debenture are creditors type.
<u>Member</u>	Share member are known as shareholder	Debenture member are known as Debenture holder.

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<u>Liquidity.</u>	Share can only be liquid at the time of liquidation of firm.	Debenture can be liquid as an agreement.
<u>Risk.</u>	Share have more risk than debenture.	Debenture are secured loans.
<u>Apperance</u>	Share's are appear in "Balance Sheet" under the heading of Share Capital in "liabilities side"	Debenture are appear under the heading of "Secured loan" on "liabilities side"

Question - 9

Meaning of Comparative financial-
Statement Analysis:

Comparative financial Analysis is a analysis done for the financial position to



known. In Comparative financial Analysis two two years statements are compared to known the financial analysis:

The two position of the firm and then known that how the firm's financial position is and the strength and weakness are also known through these method. It is mostly done with the "percentage."

Importance

- (i) Helpful in business firm.
- ii) Helpful in to know financial position.
- iii) For its Asset and liabilities.
- iv) Its solvency.
- v) For the weakness and strength:
etc.



Question - 10.

The objectives of Cash-flow-statement are :-

i) To know the Cash →

By Cash flow-statement we can know the flow of cash and we can find out the "In-flow" and "Out-flow".

ii) To know the firm strength →

By Cash-flow-statement we can also find the strength and weakness of it by making cash-flow. In cash-flow the "out flow" and "In flow" help to found out weakness and strength.

iii) Liquidity of firm →

By Cash-flow we can easily calculate the liquidity of the firm or the solvency of the firm.



iv) Helpful for investors →

By Cash-flow statement many investors can go through the cash-flow and know the financial position of firm which help them in investing.

v) Helpful for business →

By Cash-flow statement business have the advantage. By it the business can make policies and it help them in to take the loan from bank.

Short Answer

Question - 11

Calculation of Consignment stock

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Send $\rightarrow 100 \times 1000 = 1,00,000$
 Sold $\rightarrow -90 = 1,37,000$
 unsold $\rightarrow 10$

Calculation

- A- Total goods price $\Rightarrow 1,00,000$.
- B- Total expenses of Consignor $\Rightarrow 4,000$.
- C- Direct Expenses of Consignee $\Rightarrow + 1,000$

Total $\rightarrow 1,05,000$

Consignment stock = $\frac{\text{Total} \times \text{unsold}}{\text{Send}}$

$= \frac{105000 \times 10}{100}$

Consignment stock = 10500.

Commission

Invoice price = $\frac{1300 \times 10}{100} = 130$.

Exceeding = $\frac{20,000 \times 25}{100} = +5000$
5130.

Total Commission = 5,130.



पृष्ठ के अंकों का योग



Consignment a/c

Particular:	Amt.	Particular	Amt.
To goods sent on Consignment	1,00,000	By Consignee's a/c	1,37,000
		By Consignment Stock	10,500
To Cash a/c	4000.		
1) 4000.			
To Consignee's Exp. a/c	9430.		
i) Octroi-			
1000.			
ii) Selling Expenses			
- 3300			
iii) Commission			
- 5130			
To profit	34070		
	147,500		147,500

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Question - 12.

$$A \& B = 2:1.$$

C for $\frac{1}{4}$ shares.

$$A = \frac{2}{3} \times \frac{1}{12} = \frac{2-3}{12} = \frac{5}{12} = \frac{1}{6}.$$

$$B = \frac{1}{3} \times \frac{1}{4} = \frac{4-3}{12} = \frac{1}{12}.$$

$$C = \frac{1}{4}.$$

$$\frac{5}{12} : \frac{1}{12} : \frac{1}{4}.$$

$$5:1:3 = 5:1:3$$

New Ratio. 12

$$A \text{ shares will be} = \frac{2}{3} - \frac{1}{6} = \frac{4-1}{6} = \frac{3}{6}.$$

$$B \text{ share will be} = \frac{1}{3} - \frac{1}{12} = \frac{4-1}{12} = \frac{3}{12}.$$

$$C. \text{ share will be} = \frac{1}{4}$$

$$\frac{3}{6} : \frac{3}{12} : \frac{1}{4}.$$

$$6:3:5 = 6:3:5.$$

New ratio = 6:3:5

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i) Cash a/c Dr 12,000
 To premium a/c 12,000
 (Being goodwill brought)

ii) Premium a/c Dr 12,000
 To old partner Capital a/c 12,000
 (Being goodwill transferred to
 old partner.)

Then actual entry is:-

i) Cash a/c Dr 12000 -
 To premium a/c - 12000
 (Being goodwill brought)

ii) Premium a/c Dr 12000 -
 To A Capital a/c - 8000
 To B Capital a/c - 4000
 (Being goodwill transferred
 to old partner)

Rough work

$$\frac{4000}{12000} \times 2:1$$

3,

$$A = 8000$$

$$B = 4000$$



Question-13

The five reasons of admission of a new partner in a firm :-

i) Requirement of Capital → The reasons of admission of a new partner in a firm is the requirement of the capital.

ii) Ability → The ability of the new partner is enough and they required that ability in their business therefore the next reason of admission of new partner is ability of new person.

iii) Introduced in foreign → If the business want to introduced his business to the foreign country then the option is for the admission of new partner.

iv) Management → To see the management properly the new partner can be admitted.

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v) Retirement \rightarrow If any partner retired from the firm then in that place new partner can be admitted.

i) Expansion of firm \rightarrow To expand the business / firm the new partner can be admitted as he will bring capital which will help them in expansion.

Question - 14

Issued - 30,000 shares @ Rs 20 each on.

$$10\% \text{ discount} = \frac{20 \times 10}{100}$$

Rs 2 discount.

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Journal entries in the books of Ravi Ltd Comp.

Date	Particulars	₹	Amt Dr.	Cr. Amt.
1.	Bank a/c Dr		5,40,000	-
	Discount To Sh. application a/c		-	5,40,000
	(Being money received)			
2.	Sh. application a/c Dr		5,40,000	-
	Discount a/c Dr		60,000	-
	To Sh. Capital a/c		-	6,00,000
	(Being amt. transferred)			
	Total		11,40,000	11,40,000

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Question - 15

Balance Sheet

As Per Schedule VI-1

Liabilities	Amt	Assets	Amt.
1) Share Capital		1) Fixed Assets	}
Authorized		Goodwill	
Subscribed		Land	
Issued		Building	
Called-up		Leashold	
paid-up,		Railway	
2) Reserve and		Plant	
Surplus		Furniture	





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iii) Secured loan.		Development.	
Debenture.		Patent.	
iv) un-secured loan.		Live stock	
Fixed-deposit		Vehicle.	
v) Current liabilities and provision creditors.		i) Investment	
Bills payable		Investment in business	
Provision		ii) Current Assets	
provision for debtors.		loan & Advance	
		working progress	
		stock in trade	
		debtors.	
		iii) Miscellaneous	
		Expenditure	
		Preliminary expenses.	
		iv) Profit and loss a/c.	
		Balance.	
Contingent liabilities.			



Long - Answer type Question.

Question - 16.

The method of dissolution of partnership firm.

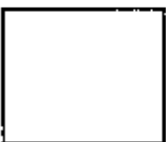
i) At will → If the partnership is as per will than the dissolution of partnership can be done at will.

ii) By Notice → By giving Notice also the partnership may be ended. Notice should be given to the partner.

iii) legally → If the Court is not supporting the business or the business is illegal than at any aggrieved the Court may dissolve the partnership.

iv) Majority → If the majority of the partner agree to dissolve the partnership than the dissolution can be done.

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v) yearly loss \rightarrow If the firm is suffering loss continuously then the partnership may be end.

vi) gain of objective \rightarrow If the business have accrued the objective or aim of it and the task is completed then the partnership may be ended.

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Question-17

1,000 shares of Rs 10 each.
discount 10% = Rs 1.

100 shares not pay final call.
In the books of A-Company.

Date	Particular	Dr Amt	Cr Amt
1-	Sh. Capital a/c Dr	10,000	
	To final call a/c		3000
	To discount a/c		1000
	To Sh. forfeiture a/c		6000
	(Being Rs 3 of 100 share forfeited).		
	Balance forward.	10,000	10,000



पृष्ठ के अंकों का योग



Balance carried down		10,000	10,000.
Date	Particular:	Dr Amt	Cr Amt
2.	Bank a/c Dr	8,000.	
	Sh. forfeited a/c Dr	2,000	
	To Sh. Capital a/c		10,000
	(Being forfeited share re-issued).		
3.	share forfeiture a/c Dr	4,000	
	To Capital Reserve		4,000.
	Total.	24,000.	24,000

Question-18.

8,000 , @ 100 each.

dis - 10% = 10.

app - 40.

allo - 60 (50+10) discount.

100

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Net Profit
 Debenture
 Dividend
 Goodwill
 Preliminary

Rough work

$$\frac{8}{x4} \frac{16000 \times 15}{2 \times 100} = \frac{80}{2} \times 15 = 120$$

$$\begin{array}{r} 5130 \\ 1000 \\ 3300 \\ \hline 9430 \end{array}$$

$$\begin{array}{r} 375 \\ \times 6 \\ \hline 450 \end{array}$$

$$\begin{array}{r} 1380.75 \\ 45.00 \\ \hline 1305.75 \end{array}$$

8000
 2000
 3,20,000
 3,20,000
 880,000
 15,20,000

$$\begin{array}{r} 137000 \\ + 10500 \\ \hline 147500 \end{array}$$

$$\begin{array}{r} 652.87 \\ + 305.75 \\ \hline 958.62 \end{array}$$

$$\begin{array}{r} 6528.75 \\ 6528.75 \\ \hline 12057.5 \end{array}$$

$$\begin{array}{r} 30000 \\ 20000 \\ \hline 50000 \end{array}$$

$$\begin{array}{r} 147500 \\ - 113430 \\ \hline 34070 \end{array}$$

$$\begin{array}{r} 13 \\ 13 \\ \hline 26 \end{array}$$

$$\begin{array}{r} 652.82 \\ 652.82 \\ \hline 1305.64 \end{array}$$

9400
 3000
 600
 10000

$$\begin{array}{r} 20000 \\ 20000 \\ \hline 40000 \end{array}$$

$$\begin{array}{r} 21300 \\ \times 9039 \\ \hline 117000 \end{array}$$

$$\begin{array}{r} 1537000 \\ 117000 \\ \hline 2000000 \end{array}$$

$$\begin{array}{r} 750 \\ \times 6 \\ \hline 4500 \end{array}$$

$$50 - 10 = 40$$

$$\begin{array}{r} 100000 \\ 4000 \\ \hline 9430 \end{array}$$

$$\begin{array}{r} 218 \\ 30000 \\ \hline 7540 \end{array}$$

$$8000$$

$$\begin{array}{r} 113430 \\ + 34070 \\ \hline 147500 \end{array}$$

$$\begin{array}{r} 7540 \\ \times 15 \\ \hline 113100 \end{array}$$

$$\begin{array}{r} 13 \times 50 \\ 16.75 \\ \hline 33.5 \end{array}$$

$$\begin{array}{r} 33.5 \\ \times 26 \\ \hline 27 \end{array}$$

$$\begin{array}{r} 8 \\ \times 1 \\ \hline 80000 \end{array}$$

$$\begin{array}{r} 100 \\ 8 \\ \hline 108 \end{array}$$

$$\begin{array}{r} 67000 \\ 52000 \\ \hline 26 \end{array}$$

$$+ 31$$

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पृष्ठ के अंकों का योग

माध्यमिक शिक्षा मण्डल, मध्यप्रदेश, भोपाल

केन्द्राध्यक्ष

परीक्षक के लिये

स्टीकर तीर के निशान से मिलाकर लगायें

1. केन्द्र की सील **केन्द्र क. 681003**



2. पर्यवेक्षक के हस्ताक्षर व दिनांक

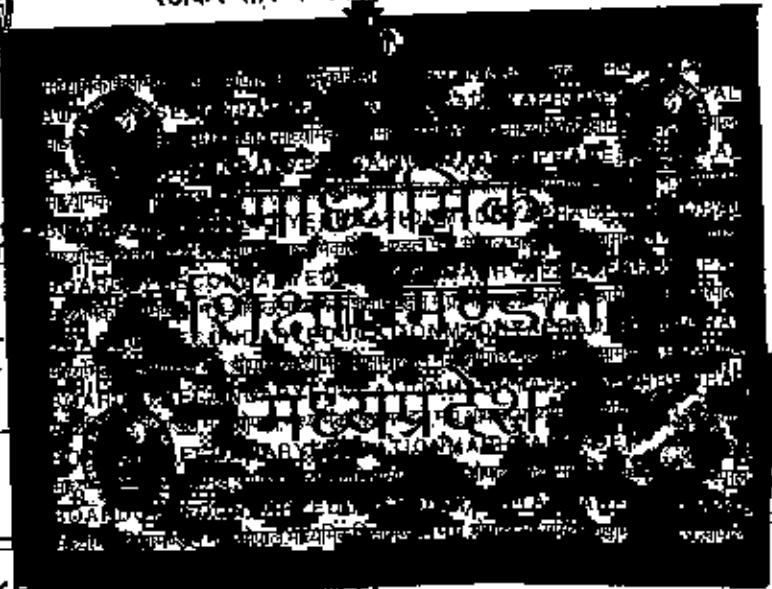
3. केन्द्राध्यक्ष के हस्ताक्षर की सील

4. केन्द्र क्रमांक

6. परीक्षा का नाम Book Keeping & Accountancy.

7. विषय Accounts 8. माध्यम English

8. दिनांक 14/03/09



पृष्ठ

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In the books

Date	Particular	Dr. Amt	Cr. Amt
1.	Bank a/c Dr application	3,20,000	-
	To 6-1/2 debent a/c	-	3,20,000
	(Being application money received)		
2.	6-1/2 debent applicat a/c Dr	3,20,000	-
	To 6-1/2 debenture a/c	-	3,20,000
	(Being application money transferred)		
3.	6-1/2 debent allot a/c Dr	4,00,000	
	Discount a/c Dr	80,000	
	To 6-1/2 deb a/c		4,80,000
4.	Bank a/c Dr	4,00,000	
	To 6-1/2 deb a/c		4,00,000
	(Being allot money received)		
	Total	15,20,000	15,20,000



पृष्ठ के अन्त में का यों



Question - 19.

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$\begin{aligned} \text{Current Assets} &= \text{debtors} + \text{B/R} + \text{Stock} + \\ &\quad \text{Advance} + \text{Cash} = \\ &= 20,000 + 25,000 + 5,000 + 2,000 + \\ &\quad 15,000 \end{aligned}$$

$$\text{Current Assets} = 67,000$$

$$\begin{aligned} \text{Current liabilities} &= \text{Creditors} + \text{B/p} + \text{Bank} \\ &\quad \text{Overdraft.} \\ &= 30,000 + 20,000 + 2,000 \\ &= 52,000 \end{aligned}$$

$$\text{Current Assets} = 67,000$$

$$\text{Current liabilities} = 52,000$$

$$\text{Current Ratio} = \frac{C.A.}{C.L.} = \frac{67,000}{52,000}$$

335 + 67 = 1.3

52,000

25 + 15

$$\text{Current Ratio} = 1.3 : 1$$

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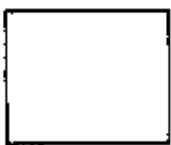
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Question - 20.

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Items	Fund-flow Statement	Cash-flow-stato.
<u>Meaning</u>	Fund-flow statement is a statement prepared for long-time period and which mostly work with working Capital.	Cash-flow statement is a statement prepared for the acknowledgement of cash.
<u>Based</u>	It is mostly based on the working Capital.	It is based on the cash.
<u>Nature</u>	Fund-flow statement is wider as it looks for future.	Fund-flow statement is wider but cash flow is smaller or narrow than Fund-flow.
<u>Acknowledg</u>	Fund-flow statement acknowledge the working Capital.	Cash-flow statement acknowledge the "out-flow" and "in-flow" of



पृष्ठ के अंकों का योग

4

भाग पूर्व पृष्ठ

कुल अंक



term:

It is mostly the long-term process.

Cash

It is mostly short term.

Based:

It is based on the future

It is based on the present needs of business.

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