

Second Year Higher Secondary Model Examination, March 2021

Subject-Accountancy with Computerised Accounting Code-ME-50**-Unofficial**

Maximum: 60 Scores(Part-A 40 + Part-B 20)

**PART – A
ACCOUNTING**

(You will be having 80 marks questions from Section-A but will be able to score a maximum of 40 marks)

Q.No	Sub Q.No	Answer key/Value Points	Score	Total												
I Questions from 1 to 4 carries 1 score each (4 X 1 =4)																
1.		(a) Profit and Loss Account	1	4												
2.		(b) Interest on partners loan @ 6% per annum	1													
3.		(b) 4:1	1													
4		(b) Old Ratio	1													
II Questions from 5 to 7 carries 2 scores each (3 X 2 = 6)																
5		(i) General Donation - Credit / income side of the income and expenditure account. (ii) Life Membership fee - Liability side of the Balance Sheet	2	6												
6		Interest on Drawings = Total Drawing X Rate/100 X 6.5/12 Total Drawings = 4000 x 12 Interest on Drawings = 48,000 x 10/100 x 6.5/12 = <u>2600</u>	2													
7		Any Two: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: yellow;">Dissolution of Partnership</th> <th style="background-color: yellow;">Dissolution of Firm</th> </tr> </thead> <tbody> <tr> <td>Relation of partnership among different partners changes</td> <td>Partnership between all the partners of a firm comes to an end</td> </tr> <tr> <td>Business can continue with new agreement</td> <td>Business will not continue.</td> </tr> <tr> <td>Assets and Liabilities are revalued</td> <td>Assets are realized and liabilities are paid off</td> </tr> <tr> <td>Economic relationship often changes</td> <td>Economic relationship comes to an end</td> </tr> <tr> <td>Assets and liabilities are revalued and new balance sheet prepared</td> <td>There is no scope for balance sheet as the accounts of assets and liabilities are closed</td> </tr> </tbody> </table>	Dissolution of Partnership	Dissolution of Firm	Relation of partnership among different partners changes	Partnership between all the partners of a firm comes to an end	Business can continue with new agreement	Business will not continue.	Assets and Liabilities are revalued	Assets are realized and liabilities are paid off	Economic relationship often changes	Economic relationship comes to an end	Assets and liabilities are revalued and new balance sheet prepared	There is no scope for balance sheet as the accounts of assets and liabilities are closed	2	
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III Questions from 8 to 10 carries 3 score each (3 X 3=9)																
8		Features of Not-For Profit Organisations 1 Their main objective is to render service. 2 They do not normally engage in trading activities. 3 The main sources of income of such organizations are subscription from members, donations, legacies, grant, income from investment etc.	3	9												
9		Normal profit = Capital employed X Normal Rate of Return / 100 = 2,00,000 x 10/100 (20,000) Actual Average Profit = 25,000 Super Profit = Actual Average Profit – Normal Profit = 25,000 – 20,000 (5,000) Goodwill = Super profit X Agreed number of years purchase = 5,000 x 3 = <u>15,000</u>	3													

10	<p>Old ratio of Anu, Manu and Sonia = 2:1:1, Sonia retires, New ratio of Anu and Manu = 2:1 Sonia's share of goodwill = $1,20,000 \times \frac{1}{4}$ (30,000) Gaining ratio = 2:1 Anu's Capital A/c Dr 20,000 Manu's Capital A/c Dr 10,000 To Sonia's Capital 30,000</p> <p>(Retiring partner's share of goodwill adjusted by remaining partners in their gaining ratio)</p>	3	
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IV Questions from 11 to 15 carries 4 scores each. (5 X 4=20)

11	<table border="1"> <thead> <tr> <th>Fixed Capital Method</th> <th>Fluctuating Capital Method</th> </tr> </thead> <tbody> <tr> <td>Two accounts are maintained for each partner viz. capital account and current account.</td> <td>Under this method there is only one account for each partner, i.e capital account.</td> </tr> <tr> <td>All adjustments are recorded in a separate account known as current account.</td> <td>All adjustments are recorded in the capital account itself.</td> </tr> <tr> <td>The capital account balance remains unchanged unless there is addition to or withdrawal of capital.</td> <td>The balance of the capital account fluctuates from year to year.</td> </tr> <tr> <td>The capital accounts always show a credit balance.</td> <td>The capital account sometimes shows debit balance.</td> </tr> </tbody> </table>	Fixed Capital Method	Fluctuating Capital Method	Two accounts are maintained for each partner viz. capital account and current account.	Under this method there is only one account for each partner, i.e capital account.	All adjustments are recorded in a separate account known as current account.	All adjustments are recorded in the capital account itself.	The capital account balance remains unchanged unless there is addition to or withdrawal of capital.	The balance of the capital account fluctuates from year to year.	The capital accounts always show a credit balance.	The capital account sometimes shows debit balance.	4	20						
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13	<p>Old Ratio of Kaushik and Devan = 3:2 Arjun's Share = $\frac{1}{4}$ Arjun's share of goodwill = $20000 \times \frac{1}{4}$ (5,000) New ratio of Kaushik, Devan and Arjun = 2:1:1 Sacrificing ratio of Kaushik and Devan = 2:3</p> <table border="1"> <tbody> <tr> <td>1</td> <td>Cash A/c Dr. To Arjun's Capital (Started business with cash)</td> <td>30,000</td> <td>30,000</td> </tr> <tr> <td>2</td> <td>Cash A/c Dr To Kaushik Capital ($5,000 \times \frac{2}{5}$) To Devan Capital ($5,000 \times \frac{3}{5}$) (Being goodwill brought in by Arjun credited to old partner's capital account in their S.R 2:3)</td> <td>5,000</td> <td>2,000 3,000</td> </tr> </tbody> </table>	1	Cash A/c Dr. To Arjun's Capital (Started business with cash)	30,000	30,000	2	Cash A/c Dr To Kaushik Capital ($5,000 \times \frac{2}{5}$) To Devan Capital ($5,000 \times \frac{3}{5}$) (Being goodwill brought in by Arjun credited to old partner's capital account in their S.R 2:3)	5,000	2,000 3,000	4									
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14	Rajesh's Loan A/c						4	
Date	Particulars	Amount	Date	Particulars	Amount			
1 st year	To cash (12,000+4,800) To Balance c/d	16,800 36,000 52,800	1 st Year	By Rajesh Capital A/C By Interest (48,000 x 10%)	48,000 4,800 52,800			
2 nd year	To Cash (12,000 +3600) To Balance c/d	15,600 24,000 39,600	2 nd year	By Balance b/d By Interest 36,000 *10%	36,000 3,600 39,600			
3 rd year	To Cash (12,000 +2400) To Balance c/d	14,400 12,000 26,400	3 rd year	By Balance b/d By Interest (24,000 *10%)	24,000 2,400 26,400			
4 th year	To Cash(12,000 + 1,200)	13,200 13,200	4 th year	By Balance b/d By Interest (12,000 *10%)	12,000 1,200 13,200			
15	<p>(a) Cash/Bank A/C Dr To Realisation A/C (Being assets realised)</p> <p>(b) Realisation A/C Dr To Ashokan's Capital A/C (Being closed liability paid by Ashokan)</p> <p>(c) Realisation A/C Dr To Cash/Bank (Being realization expense paid)</p> <p>(d) Sunil's Capital A/C Dr To Realisation A/C (Being Furniture taken over by Sunil)</p>	36,000 4,000 1,000 5,000	36,000 4,000 1,000 5,000	4				
V. Questions from 16 to 20 carries 5 Score each (5 x 5=25)								
16.	<p>Income and expenditure account</p> <p>It is like a profit and loss account</p> <p>It records income and expenditure of revenue nature only</p> <p>It records revenue items relate to the current year only</p> <p>Nominal Account</p> <p>Debit side of this account records expenses and losses</p>	<p>Receipts and payments account</p> <p>It is a summary of the cash book</p> <p>It records receipts and payments of revenue as well as capital nature</p> <p>It records receipts and payments relate to the current year previous year and succeeding year</p> <p>Real Account</p> <p>Debit side of this account records cash receipts</p>	5	25				
17	Calculation of subscription to be credited to Income & Expenditure A/c			5				
	<p>Subscription Received during the year 2020</p> <p>Add:</p> <p>Closing Outstanding(31-12-2020)</p> <p>Opening pre-received (1-1-20)</p> <p>Less:</p> <p>Opening outstanding</p> <p>Closing pre-received</p> <p>Subscription credited to Income and Expenditure A/c</p>	<p></p> <p>5,000</p> <p><u>3,000</u></p> <p></p> <p>4,000</p> <p><u>2,000</u></p>	<p>72,000</p> <p>8,000</p> <p><u>80,000</u></p> <p>6,000</p> <p><u>74,000</u></p>					

18	Profit and Loss Appropriation Account				5
	Particulars	Amount	Particulars	Amount	
	To Sumathi's Salary	12,000	By net profit b/d	74,900	
	To Manju's Commission	10,000	By Interest on drawings:		
	To Interest on capital:		Sumathi	1,500	
	Sumathi (40,000 x 8%)	3,200	Manju	1,200	
	Manju (30,000 x 8%)	2,400			
	Profit transferred to:				
	Sumathi's capital 30,000				
	Manju's capital <u>20,000</u>	50,000			
		<u>77,600</u>		<u>77,600</u>	
19	<p>Goodwill is the present value of a firm's anticipated excess earnings. It is the value of reputation of a firm.</p> <p>Factors Affecting the value of goodwill</p> <ol style="list-style-type: none"> 1) Favorable location – If the business is centrally located, it will attract more customers. It increases the profitability and also the value of goodwill. 2) Nature of business – A firm dealing goods having stable demand is able to earn more profits and therefore has more goodwill. 3) Efficiency of management – A well-managed concern enjoys the advantages of high productivity and profitability. Hence; its goodwill will be more. 4) Market situation – The monopoly condition or limited competition enables the business to earn more profits and so the value of goodwill will be high. 				5
20	a.	a	Lalu's Capital A/c Dr. (24,000 x 5/8) 15,000 Omar's Capital A/c Dr. (24,000 x 3/8) 9,000 To Profit and Loss A/c (Accumulated loss distributed among partners)	24,000	3
			General Reserve A/c Dr. To Lalu's Capital (12,000 x 5/8) To Omar's Capital (12,000 x 3/8) (General reserve distributed among old partners)	12,000 7,500 4,500	

b.	<p>Total Normal Profit = 40,000+36,000+44,000+45,000+35,000 =2,00,000</p> <p>Average Profit = Total normal profit / Number of years =2,00,000 / 5 =40,000</p> <p>Goodwill = 3 year's purchase of average profit of last 5 years =40,000 X 3 =<u>1,20,000</u></p>	2	
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VI. Questions from 21 to 22 carries 8 scores each

21	<p style="text-align: center;">Income & Expenditure A/c For the Year Ended 31-12-2019</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Expenditure</th> <th style="width: 10%;">Amount</th> <th style="width: 40%;">Income</th> <th style="width: 10%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Salaries</td> <td>10,000</td> <td>Subscription</td> <td>78,000</td> </tr> <tr> <td>Electricity Charge</td> <td>6,000</td> <td>Add:</td> <td></td> </tr> <tr> <td>Less: Prepaid</td> <td><u>5,00</u></td> <td>Closing Outstanding</td> <td><u>4,000</u></td> </tr> <tr> <td>Wages</td> <td>3,000</td> <td>Entrance Fee (1/2)</td> <td>1,500</td> </tr> <tr> <td>Stationery</td> <td>2,000</td> <td>Locker Rent</td> <td>2,000</td> </tr> <tr> <td>Rent</td> <td>1,000</td> <td></td> <td></td> </tr> <tr> <td>General Exp</td> <td>6,000</td> <td></td> <td></td> </tr> <tr> <td>Interest</td> <td>2,000</td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td>Surplus (Excess of income over expenditure)</td> <td>56,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td>85,500</td> <td></td> <td>85,500</td> </tr> </tbody> </table>	Expenditure	Amount	Income	Amount	Salaries	10,000	Subscription	78,000	Electricity Charge	6,000	Add:		Less: Prepaid	<u>5,00</u>	Closing Outstanding	<u>4,000</u>	Wages	3,000	Entrance Fee (1/2)	1,500	Stationery	2,000	Locker Rent	2,000	Rent	1,000			General Exp	6,000			Interest	2,000			 				Surplus (Excess of income over expenditure)	56,000				85,500		85,500	8	16																																
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PART-B
COMPUTERISED ACCOUNTING

(You will be having 40 marks questions from Section-B but will be able to score a maximum of 20 marks)

VII. Questions from 23 to 26, each carries 1 score (4 X 1 = 4)

23		(b) Mnemonic Codes	1	4
24		(b) Cell	1	
25		(b) PMT	1	
26		(d) Cash	1	

VIII Answer any two questions from 27 to 30, each carries 2 score (4 x 2= 8)

27		PV, RATE, NPV, ACRINT	$\frac{1}{2} * 4$ =2	8									
28		(Any- 4) Chart Area, Plot Area, Data Point, Data Series, Data labels, Grid Lines, Chart title, Legend	$\frac{1}{2} * 4$ =2										
29		Advantages of graph/chart (Any- 2) 1. It helps to avoid wastage of time. 2. Large ideas can be conveyed with a small space. It is more economic. 3. Comparison of information is easy in case of chart. 4. Chart helps to understand trends easily	2										
30		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Transaction</td> <td style="width: 33%;">Voucher</td> <td style="width: 33%;">Function Key</td> </tr> <tr> <td>Deposited into Bank</td> <td>Contra Receipt</td> <td>F8</td> </tr> <tr> <td>Interest Received</td> <td></td> <td>F4</td> </tr> </table>	Transaction	Voucher	Function Key	Deposited into Bank	Contra Receipt	F8	Interest Received		F4	1 1	
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Deposited into Bank	Contra Receipt	F8											
Interest Received		F4											

IX Question from 31 to 32, Carries 3 scores each (2 x 3 = 6)

31		<p>In LibreOffice Calc, there are two methods for calculating depreciation. They are Straight Line Method (SLN) and Diminishing Balance (DB) method.</p> <p>SLNO</p> <p>Under Straight Line (SLN) method, a fixed amount is deducted from the value of the asset. In this method depreciation is charged every year is constant. Here depreciation is calculated for a year.</p> <p style="text-align: center;">Syntax = SLN(Cost,Salvage,Life)</p> <p>DB Function</p> <p>DB Function is the inbuilt fuction in LibreOffice Calc to calculate depreciation under Diminishing Balancer Method/ written down value method.</p> <p>Syntax=DB(cost,salvage,life,period,[month])</p>	3	6
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32	<p>Procedure: (Bank Reconciliation Statement)</p> <p>Step-1 Create Organisation Application-----office-----GNU Khata Here select 'Crete the organistion'and enter the necessary details and select 'create and login'.</p> <p>Step-2 Create Ledger Accounts Master-----Create account-----Select Group-----select Sub Group-----Enter Account Name-----Save</p> <p>Step-3 Voucher Entry Voucher-----Select Appropriate Vouchers-----Enter details</p> <p>Step-4 Enter Clearance Date Master---Bank Reconciliation Statement---Selectname of the bank-----Set Reconciliation period (specify the period)---Click on view---Enter 'clearance date'</p> <p>Out put To show Bank Reconciliation Statement-----Click on 'View Statement.</p>	3	
X Questions from 33 to 35, Carries 4 scores each (3 x 4 =12)			
33	<p>Security Features of CAS</p> <p>1.Password Security Password is the key word used by an authorized person to get access to the system. Without password it is impossible to access the system.</p> <p>2.Data Audit It is a mechanism which provides the capability to the administrator to track the changes in the accounts .</p> <p>3.Data Vault Data Vault features ensure the security of data even if the data falls into the wrong hand. Encryption means converting normally readable information into an unrecognizable format which can be decrypted to original format only by authorized persons.</p>	4	12
34	<p>Features of LibreOfficeCalc/ Spread Sheet</p> <p>1) Easy Calculations In LibreOffice Calc there are lot of tools which help the user to perform even cmplex calculations on different data across sheets with ease.</p> <p>2) Arranging Data The data stored in LibreOffice calc can be organised or reorganised according to the needs of the user.</p> <p>3) Serve as Database</p> <p>This programme allows storing any amount of data in different sheets. Storing, retrieving, filtering etc. are easy in it.</p>	4	

		<p>4) Dynamic Charts Different types of charts are available in LibreOffice Calc and are enable the user to present various data in an appealing manner.</p>		
35	<p>a.</p> <p>b.</p>	<p>Table: Tables are used to store data in a database. It is the combination of Field and Record (columns and rows). A column of the table is called field. Row of a table is called record. A table is a collection of data about a specific topic. Table helps in organizing data in a structured manner on the basis of data types</p> <p>Forms: Form is a front-end interface for data entry and editing. Form is used to enter, edit and display data in a data base. It helps to minimizing errors in data entry.</p>	4	
XI. Questions from 36 to 37, carries 5 scores each (2 x 5 =10)				
36		<p>Merits/ Advantages of Computerised Accounting System (CAS)</p> <ol style="list-style-type: none"> 1. Timely generation of reports and information is possible in CAS. 2. Storage and retrieval of data is very easy in CAS. 3. Accurate and updated information is possible in CAS 4. Automated document preparation is possible in CAS. 5. Alterations and additions in transactions can be effected easily in computerized accounting 	5	10
37		<p>Statistical Function</p> <p>1. COUNT =COUNT (value1,value2,value.....) Counts the number of cells containing numerical values</p> <p>2. COUNTIF =COUNTIF(range, "criteria") Counts the number of cells in a range that fulfils a given criteria.</p> <p>3. COUNTBLANK =COUNTBLANK(range) Counts the number of empty cells in a given range.</p>	5	

4.COUNTA

=COUNTA(value1,value2,value.....)

Counts the number of cells that contains any type of data.

5.MINIMUM

=MIN(Number1, number2.....)

Used to find out the lowest value in a range.

OR

Various logical functions are:

1. **IF** - This function is used to test a condition, whether it is TRUE or FALSE.

Syntax= Syntax=IF(Test,ThenValue,OtherwiseVlue)

2. **AND** - Returns TRUE if ALL arguments are TRUE. It checks more than one condition and if any argument is FALSE, returns FALSE.

Syntax=AND(logical Value 1,logical Value 2.....)

3. **OR**

OR Function tests a number of supplied conditions and returns TRUE if at least one argument is TRUE; returns FALSE if all arguments are FALSE.

Syntax=OR(logical Value 1,logical Value 2.....)



CA കോഴ്സിനെപ്പറ്റി എല്ലാ വിവരങ്ങളും അടങ്ങിയിരിക്കുന്ന ഒരു ഇന്റർവ്യൂ ആണ് താഴെ കൊടുത്തിരിക്കുന്നത്. പ്ലസ് ടു വിനു ശേഷം നേരിട്ട് സി എ യ്ക്ക് ചേരണോ അതയോ ഡിഗ്രിക്ക് ശേഷം ചേരണോ എന്ന ചോദ്യം അഡ്വാപകർ സാധാരണയായി അഭിമുഖീകരിക്കുന്നതാണ്. അതിനുള്ള വ്യക്തമായ മറുപടി ഈ ഇന്റർവ്യൂവിൽ ഉണ്ട്. കേരളത്തിലെ പ്രശസ്തനായ ചാർട്ടേഡ് അക്കൗണ്ടന്റിന് സി എ സോമൻ സർ കോഴ്സിനെപ്പറ്റിയും, അദ്ദേഹത്തിന്റെ ജീവിത അനുഭവങ്ങളും ഇവിടെ വിശദമാക്കുകയാണ്. എല്ലാ രക്ഷിതാക്കളും , അധ്യാപകരും , വിദ്യാർഥികളും കണ്ടിരിക്കേണ്ട ഒരു വീഡിയോയാണ്. ആദ്യാവസാനം കാണുക, കൂടുതൽ ആളുകളിൽ എത്തിക്കുമല്ലോ.....ബിനോയ് ജോർജ്ജ്

Click here for the interview with **CA Soman N L** :<https://youtu.be/9ryRls4re6w>

Second Year Accountancy with Computerised Accounting (Model, March—2021)

പാർട്ട് - A യ്ക്ക് പരമാവധി 40 സ്കോറും പാർട്ട് - B യ്ക്ക് പരമാവധി 20 സ്കോറും ,പാർട്ട് എ യും ബി യും കൂടി മൊത്തം 60 സ്കോറും നേടാവുന്നതാണ് .

പരീക്ഷ ഹാളിൽ വിദ്യാർത്ഥികൾ ചെയ്യേണ്ടത് (നിർദ്ദേശമാത്രം)

ആദ്യ 20 മിനിറ്റിൽ 1 മുതൽ 37 വരെയുള്ള ചോദ്യങ്ങൾ വായിച്ച് മനസ്സിലാക്കുക

Cool - Off time ന് ശേഷം ചെയ്യേണ്ടത്

1. **Part-A** യിൽ നിന്ന് 40 മാർക്കിനുള്ള ചോദ്യങ്ങൾക്കുള്ള ഉത്തരമെഴുതുക
2. തുടർന്ന് **Part-B**- യിൽ നിന്ന് 20 മാർക്കിനുള്ള ചോദ്യങ്ങൾക്കുള്ള ഉത്തരമെഴുതുക
3. ഇതിനു ശേഷം അധിക സമയമുണ്ടെങ്കിൽ **Part- A** യിൽ നിന്ന് 10 മാർക്കിനും **Part-B** യിൽ നിന്ന് 5 മാർക്കിനും അധികമായെഴുതുക
4. ഇതിനു ശേഷം അധിക സമയമുണ്ടെങ്കിൽ **Part-A** യിൽ നിന്ന് 10 മാർക്കിനും **Part- B** യിൽ നിന്ന് 5 മാർക്കിനും അധികമായെഴുതുക
5. അധികമായെഴുതുന്ന ചോദ്യങ്ങൾക്കുള്ള ഉത്തരങ്ങൾ രണ്ട് പാർട്ടിൽ നിന്നും തെരഞ്ഞെടുത്ത് എഴുതാവുന്നതാണ്.

6. It is Unofficially prepared