

1/3

Scoring Indicators
ACCOUNTANCY WITH AFS

QN CODE: ~~51570~~ 5172

Version : S

QN NO	Scoring Indicator	Score	Total Score
1	c) Tata Company	1	1
2	d)2	1	1
3	Old share – New share	1	1
4	d) Gaining ratio	1	1
5	d) His executers loan account	1	1
6	a) Partners capital account	1	1
7	b) Credit side of income and expenditure accounts	1	1
8	c) Firm	1	1
9	b) Normal profit	1	1
10	a) Dedit side of Income and expenditure a/c b) Credit side of Income and expenditure a/c	1 1	2
11	a) Right to share the assets of the firm b) Right to share the profit of the firm	1 1	2
12	For each point of answer 1 score	1 x 2	2
13	Total subscription received 90,000 Add Subscription Outstanding on 31.03.2019 3,000 Less Subscription Outstanding on 1,500 Less Subscription Received in advance as on 1.4.2018 2,000 Subscription credited in I&E 89,500	1 1 1 1	3
14	a) Capital b) Current c) Current	1 1 1	3
15	Equation New ratio calculation i score for each partner	1 2	3
16	B realisation c cash d partners capital	3x1	3
17	X 8,000 Y 5,000	1.5 1.5	3
18	Meaning Content of deed (One score for one deed)	1 3	3
19	Goodwill – 90,000 For average profit For goodwill	2 2	4
20	For each item of correct entry 1 Score	1x1	4
21	1 - Revenue receipt 2. Capital Receipt	1 1	4

	3. Revenue payments			1																																														
	4. Capital payment			1																																														
22	Normal profit 50,000 Super profit 20,000 Good will 60,000			1 1 2	4																																													
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25	c) Share			1	1																																													
26	d) Shareholders			1	1																																													
27	d) Issue at a Premium			1	1																																													
28	a) Interest			1	1																																													
29	b) Stock and prepaid expenses			1	1																																													
30	d) Statement of affair			1	1																																													
31	c) Debt-equity ratio			1	1																																													
32	a) Current liabilities			1	1																																													
33	b) Interest received			1	1																																													
34	1a) 7			1	2																																													
	b) 200			1																																														
35	a) Equity Shares			1	2																																													
	b) Preference shares			1																																														

36	Any two item, 1 score each	2	2
37	Write any three features of a company 1 score for each correct entry	3	3
38	Authorised share capital Issued share capital Called up share capital Paid up share capital 1 score for correct entry	1 1 1	3
39	a) Redeemable debenture b) Convertible debentures c) Zero coupon bonds	1 1 1	3
40	a), financing activity b) Operating c) Investing	1 1 1	3
41	1 Score for each correct entry	3	3
42	1 score for one difference	4	4
43	Meaning of financial statements Trading Account Profit and loss account Balance sheet	1 1 1 1	4
44	1 Score for each correct answers Maximum 5 scores	4	4
45	Correct explanation 2 score for each term	2x2	4
46	Managers Banks Government Suppliers Investors Owners	1 1 1 1	4
47	For each correct journal 1 score Maximum score 5	5x1	5
48	a) 2:1 b) 1.5:1 c) 20%	2 1 2	5