

ANSWER KEYSECOND YEAR HIGHER SECONDARY EXAMINATION MARCH 2023

PART-IA/III

SUBJECT: ACCOUNTANCY WITH COMPUTERISED ACCOUNTINGCODE NO: SY 273 573VERSION: 560 SCORES2 HOURS

Qn. No	Sub Qns	Answer Key/Value Points	Score	Total Score
1.		(a) Current A/c	1	1
2.		(b) Sacrificing ratio	1	1
3		(c) Death	1	1
4		(a) Sundry Creditors	1	1
5		(d) Realisation	1	1
6		Interest on drawings = $4000 \times 12 \times \frac{12}{100} \times \frac{6.5}{12}$	1	
		= <u>3120.</u>	1	2
7.		Malavika New share = $\frac{25}{48}$	1	
		Jona New Share = $\frac{15}{48}$	1	2
8		Fixed capital                      Fluctuating		
		1. Two A/c                              1. One A/c	1	
		2. Unchanged                              2. Fluctuates	1	
		3. Credit balance                              3. Sometimes debit balance	1	3
9.		(Any other differences given full score)		
		Cash A/c Dr 16,000	1	
		To Roy's capital                      16,000		
		Cash A/c Dr 20,000	1	
		To Goodwill                              20,000		
		Goodwill A/c Dr 20,000		
		To Remya Capital                      12,000	1	
		" Rakesh capital                      8,000		3

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10.		<p><b>Dissolution Partnership</b>      <b>Dissolution of Firm.</b></p> <p>1. Not terminated                      1. Firm is closed.</p> <p>2. Court doesnot                      2. Dissolved by Court interference.                              order.</p> <p>3. Assets and Liabi.                      3. Assets are sold are revalued                              liabilities paidoff</p> <p>(Any other differences generis full score)</p>	1 1 1	3																																																																														
11		<p>A.P = <math>\frac{10000+15000+20000+25000+30000}{5}</math></p> <p>= <u>20000</u></p> <p>glw = AP x No. of purchase years</p> <p>= 20000 x 3 = 60000</p> <p>Jose Loan Alc</p>	1 1 1 1	4																																																																														
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14.		<p>New ratio and Gaining ratio</p> <p>Treatment of goodwill</p> <p>Revaluation of Assets and liabilities</p> <p>Distribution of profit and losses</p> <p>Share of profit upto the date of retirement</p> <p>Settlement of amounts etc</p> <p>(Any value points other adjustment give score)</p>	1+1+ 1+1+1	5																																																																														

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		<b>PART-B COMPUTERISED ACCOUNTING.</b>		
17.		(b) Sequential Codes	1	1
18		(b) COUNTA	1	1
19		(d) Professional Tax	1	1
20		(a) F8	1	1
21		Table, Forms, Queries, Report (any two)	1+1	2
22		= SLN (Cost, Salvage, Life)	1+1+1	3
23		Visual appeal, read the data easy, Interact data quickly, (Any three)	1+1+1	3
24.		Simple and Integrated, Transparency, Accuracy and Speed, Scalability, Reliability (any four)	1+1+1+1	4
25.	<u>Logical function</u>		<u>Mathematical function</u>	
	IF Nested IF AND	SUM ROUND	1+1+1 +1+1	5
26.	SL No	Voucher Type	Short cut Key.	
	1	Receipts	F4	
	2	Payments	F5	
	3	Sales	F6	
	4	Purchases	F7	
	5	Journal	F9	
			1 1 1 1 1	5