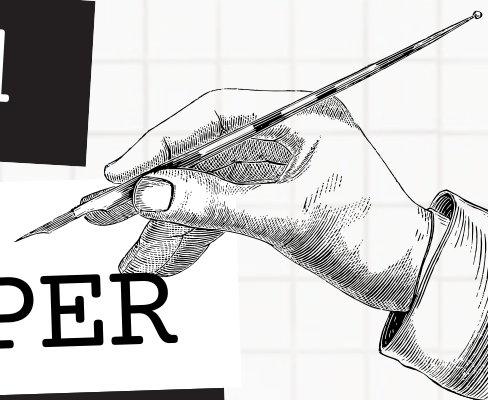


2024

Pre-Board

QUESTION PAPER



CBSE BOARD / STATE
BOARDS

NCERT Based Syllabus



aglasem.com

PREBOARD
Accountancy (055)2023–24
Class XII

Time Allowed: 3 hours

Maximum marks: 80

General Instructions:

1. This question paper contains 34 questions. All questions are compulsory.
2. This question paper is divided into two parts, Part A and B.
3. Part - A (Accounting for Partnership Firms and Companies)
4. Part - B Analysis of Financial Statements
5. Question Nos.1 to 16 and 27 to 30 carries 1 mark each.
6. Questions Nos. 17 to 20, 31 and 32 carries 3 marks each.
7. Questions Nos. from 21, 22 and 33 carries 4 marks each
8. Questions Nos. from 23 to 26 and 34 carries 6 marks each
9. There is no overall choice. However, an internal choice has been provided in 7 questions of one mark, 2 questions of three marks, 1 question of four marks and 2 questions of six marks

1	Vasudha and Veena were in partnership sharing profits and losses in the ratio of 3 : 1 They admitted Tilak as a new partner. Tilak brought ₹ 1,20,000 as his share of goodwill premium, which was credited to Vasudha and Veena's capital accounts in the ratio of 2:1. On the date of admission, goodwill of the firm was valued at ₹ 4,80,000 New profit-sharing ratio will be: (A) 7:2:3 (B) 8:11:3 (C) 9:3:4 (D) 5: 1:2 OR Divya and Isha are partners in a firm sharing profits and losses in the ratio of 2:3. Leela was admitted as a new partner for 1/5th share in the profits of the firm. Leela acquires her share from Divya and Isha in the ratio of 1:2. The new profit-sharing ratio will be: (A) 4:8:3 (B) 7:5:3 (C) 8:4:3 (D) 5:7:3	1
2	On C's retirement, Machinery appeared in the books of the firm at ₹ 1,80,000 and Furniture at ₹ 1,00,000. On revaluation, it was found that Machinery is overvalued by 20%. Net Loss on Revaluation is calculated at ₹ 40,000. What will be the revalued value of Furniture? (A) ₹ 24,000 (B) ₹ 90,000 (C) ₹ 96,000 (D) ₹ 50,000	1
3	Ram and Mohan are partners sharing profits and losses in the ratio of 3: 2. The firm maintains fluctuating capital accounts and the balance of the same as on 31st March 2023 is ₹ 6,00,000 and ₹ 6,65,000 for Ram and Mohan respectively. Drawings during the year were ₹ 85,000 each. As per the partnership deed, Interest on capital @ 10% p.a. on Opening Capital has been allowed to them. Calculate the opening capital of Ram given that the divisible profits during the year 2022-2023 was ₹ 2,25,000. (A) ₹ 5,00,000 (B) ₹ 6,50,000 (C) ₹ 5.50,000 (D) ₹ 6,00,000 OR	1



	A, B and C who were sharing profits and losses in the ratio of 4:3:2 decided to share the future profits and losses in the ratio to 2:3:4 with effect from 1st April 2023. An extract of their Balance Sheet as at 31st March 2023 is: <table><tr><td>Liabilities</td><td>₹</td><td>Assets</td><td>₹</td></tr><tr><td>Workmen Compensation Reserve</td><td>65,000</td><td></td><td></td></tr></table> At the time of reconstitution, a certain amount of Claim on workmen compensation was determined for which B's share of loss amounted to ₹ 5,000. The Claim for workmen compensation would be: a) ₹ 15,000 b) ₹ 70,000 c) ₹ 50,000 d) ₹ 80,000	Liabilities	₹	Assets	₹	Workmen Compensation Reserve	65,000			
Liabilities	₹	Assets	₹							
Workmen Compensation Reserve	65,000									
4	Sandhya withdrew ₹ 20,000 per month in the beginning of each month and interest on drawings was calculated at ₹ 7,800 at the end of the year. Rate of interest on drawings was: (A) 9% p.a. (B) 8% p.a. (C) 7% p.a. (D) 6% p.a. OR If a fixed amount is withdrawn by a partner on the first day of every month, interest on the total amount is charged for -----months. (A) 6 months (B) 5.5 months (C) 6.5 months (D) 12 months	1								
5	A and B are partners with capitals of ₹ 3,00,000 and ₹ 2,00,000 respectively. Normal rate of return is 15% and goodwill calculated at 2 years purchase of super profits is valued at ₹ 1,00,000. What were the average profits of the firm? (A) ₹1,25,000 (B) ₹1,75,000 (C) ₹25,000 (D) ₹60,000	1								
6	X, Y and Z were partners in a firm sharing profits and losses in the ratio of 2:2:1. The capital balance were ₹ 2,00,000 for X, ₹ 1,40,000 for Y, ₹ 1,10,000 for Z. Y decided to retire from the firm and balance in reserve on the date was ₹ 50,000. If goodwill of the firm was valued at ₹ 60,000 and loss on revaluation was ₹ 15,000 then, what amount will be payable to Y? (A) ₹ 38,000 (B) ₹ 50,000 (C) ₹ 1,78,000 (D) ₹ 1,90,000	1								
7	A, B and C were partners sharing profits in the ratio of 3 :4:5 B retires from the firm and his capital balance after all adjustments regarding Reserves and Revaluation was ₹ 1,20,000. It was agreed between A and C to pay ₹ 1,50,000 to B in final settlement. On the same date D was admitted for 1/5th share. Ascertain the amount of goodwill premium brought in by D will be: (A) ₹ 30,000 (B) ₹ 6,000 (C) ₹ 90,000 (D) ₹ 18,000 OR Assertion (A) Gaining ratio is the ratio in which one or more partners gain some portion of other partners share of profit. Reason (R) New ratio plus sacrificing ratio is gaining ratio. Alternatives	1								

	(a) Both Assertion (A) and Reason (R) are true and Reason (R) is the correct explanation of Assertion (A) (b) Both Assertion (A) and Reason (R) are true, but Reason (R) is not the correct explanation of Assertion (A) (c) Assertion (A) is true, but Reason (R) is false (d) Assertion (A) is false, but Reason (R) is true	
	Direction Read the following hypothetical situation and answer Q. No. 8 and 9 Pia, Tia and Sia were partners in a firm trading in electrical appliances. They were sharing profits in the ratio of 5: 3 :2. Their fixed capitals on 1st April, 2022 were ₹ 6,00,000 ₹ 8,00,000 and ₹16,00,000 respectively. After the flood in Uttarakhand, all partners decided to help the flood victims personally. For this, Pia withdrew ₹ 40,000 from the firm on 15th September, 2022. On the same date, Tia instead of withdrawing cash from the firm, took some appliances amounting to ₹ 48,000 from the firm and distributed those to the flood victims. On the other hand, Sia withdrew ₹ 4,00,000 from her capital on 1st January, 2023 and provided a mobile medical van in the flood affected area. The partnership deed provides for charging interest on drawings @ 6% per annum. Interest on capital was a allowed @ 10%	
8	Interest on Pia's capital will be: (A) ₹ 60,000 (B) ₹ 80,000 (C) ₹ 1,00,000 (D) ₹ 1,60,000	1
9	Interest on Tia's drawings will be: (A) ₹ 1300 (B) ₹ 1560 (C) ₹ 2880 (D) ₹ 1440	1
10	Anish Ltd. issued a prospectus inviting applications for 2,000 shares. Applications were received for 3,000 shares and pro-rata allotment was made to the applicants of 2,400 shares. If Dhruv has been allotted 40 shares, how many shares he must have applied for? (A) ₹ 40 (B) ₹ 48 (C) ₹ 44 (D) ₹ 52	1
11	Z Ltd. forfeited 300 shares of ₹ 10 each issued at 20% premium (₹ 9 called up) on which ₹ 4 of allotment (including premium) and first call of ₹ 2 has not been received. Out of these, 100 shares were re-issued as fully paid up for ₹ 9 per share. What is to amount to be transferred to capital Reserve? (A) ₹ 400 (B) ₹ 500 (C) ₹ 300 (D) ₹ 600	1
12	X Ltd. forfeited 500 shares of ₹10 each, ₹ 7 called up, issued at a premium of ₹2 per share to be paid at the time of allotment for non-payment of first call of ₹ 2 per share. Entry on forfeiture will be : (A) Share Capital A/c Dr. 3,500 Securities Premium A/c Dr. 1,000 To Share First Call A/c 1,000 To Share Forfeiture A/c 3,500 (B) Share Capital A/c Dr. 4,500 Securities Premium A/c Dr. 1,000 To Share First Call A/c 1,000 To Share Forfeiture A/c 4,500 (C) Share Capital A/c Dr. 4,500 To Share First Call A/c 1,000 To Share Forfeiture A/c 3,500 (D) Share Capital A/c Dr. 3,500 To Share First Call A/c 1,000	1



	To Share Forfeiture A/c 2,500 OR Assertion (A): Securities Premium can be used for issue of fully paid bonus shares and for distribution of dividend in cash. Reason (R): Balance of Securities Premium may be transferred to General Reserve Account. In the context of the above two statements, which of the following is correct? Codes: (A) Both (A) and (R) are correct and (R) is the correct explanation of (A). (B) Both (A) and (R) are correct but (R) is not the correct explanation of (A). (C) Only (R) is correct. (D) Both (A) and (R) are wrong.	
13	Assertion (A): Debenture is a part of ownership capital. As such, a company can issue debentures with voting rights. Reason (R): Debenture holders are not members of the company. In the context of the above two statements, which of the following is correct? Codes: (A) Both (A) and (R) are correct and (R) is the correct reason of (A). (B) Both (A) and (R) are correct but (R) is not the correct reason of (A). (C) Only (R) is Correct. (D) Both (A) and (R) are wrong. OR Globe Ltd. issues 20,000, 9% debentures of ₹100 each at a discount of 5% redeemable at the end of 5 years at a premium of 6%. For what amount Loss on Issue of Debentures Account' will be debited? (A) ₹ 1,00,000 (C) ₹ 2,80,000 (B) ₹ 1,20,000 (D) ₹ 2,20,000	1
14	P has given guarantee to Q for minimum ₹ 5,000 profit. At year end, the firm suffered loss and O's share in the loss was ₹ 1,000. Calculate amount of deficiency to be borne by P. (a) ₹ 1,000 (b) ₹ 5,000 (c) ₹ 6,000 (d) None of these	1
15	A, B and C are partners in a firm sharing profit/loss in the ratio of 3:2:1. On March 31, 2019, C died. Accounts are closed on December, 31st every year. The sales for the year 2018 was ₹ 10,00,000 and the profits were ₹ 2,00,000. The sales for the period from January 1st, 2019 to March 31, 2019 were ₹ 3,00,000. The share of deceased partner in the current year's profits on the basis of sales is: (A) ₹ 2,500 (B) ₹ 15,000 (C) ₹ 10,000 (D) ₹ 60,000	1
16	Vandana Ltd. issued 6,000 equity shares of ₹ 10 each at 10% premium. The Issue was fully subscribed. Amount per share was payable as follows: On application ₹ 3, on allotment ₹ 3 (including premium), On first call ₹ 3 and on final call ₹ 2. A, a holder of 200 shares paid the entire money along with allotment. The amount received on allotment will be (A) ₹ 18,000 (B) ₹ 19,000 (C) ₹ 25,000 (D) ₹ 21,000	1



17	A, B and C are partners in a firm sharing profits and losses in the ratio of 3: 2:1. C, retires from the firm and A and B agree to share future profits equally. Give journal entries on C's retirement, on that date Investment Fluctuation Reserve appears in the books at ₹ 20000 Investments (market value ₹1,20,000) appear at ₹2,00,000.	3
18	P, Q and R were partners in a firm sharing profits and losses in the ratio of 5:3:2. The partnership deed provides for charging interest on drawings @ 10% p.a. The drawings of P, Q and R during the year ending 31st March 2022 amounted to ₹20,000, ₹30,000 and ₹50,000 respectively. After the final accounts have been prepared, it was discovered that interest on drawings had not been charged. Pass the necessary adjustment entry to rectify the omission of interest on drawings. Also show your working notes clearly. OR Ajay, Manish and Sachin were partners sharing profits in the ratio 5:3:2. Their Capitals were ₹6,00,000; ₹ 8,00,000 and ₹1,10,000 as on April 01, 2021. As per Partnership deed, Interest on Capitals were to be provided @ 10% p.a. For the year ended March 31, 2022, Profits of ₹2,00,000 were distributed without providing for Interest on Capitals. Pass an adjustment entry and show the workings clearly.	3
19	Venus Ltd. took over assets of ₹ 10,00,000 and liabilities of ₹ 1,80,000 of Cayns Ltd. for ₹7,60,000. Venus Ltd. issued 9% Debentures of ₹ 100 each at a discount of 5% in full satisfaction of the purchase consideration in favour of Cayns Ltd. Pass necessary journal entries in the books of Venus Ltd. for the above transactions. OR Radhika Limited issued 50,000 shares of ₹ 10 each. The due amount was received except on 1,000 shares on which ₹ 6 per share was received. These 1,000 shares were forfeited and 700 shares were reissued for ₹ 8 each fully paid-up. You are required to Pass journal entries and prepare Share Forfeited s Account.	3
20	On 1st April, 2023 an existing firm had assets of ₹ 2,00,000 including cash of ₹ 4,000. Its creditors amounted to ₹ 10,000 on that date. The partner's capital accounts Showed a balance of ₹ 1,60,000 while the general reserve amounted to ₹ 30,000. If the Normal rate of return is 15% and the goodwill of the firm is valued at ₹ 36,000 at 3 year 's purchase of super profit. find the average profits of the firm.	3
21	X, Ltd. was registered with an authorized capital of ₹ 1 0,00,000 divided into Equity Shares of ₹ 10. Out of these 8,000 shares were issued to vendors as fully paid as purchase consideration for a business acquired. The company offered 20,000 shares for public subscription and called up ₹8 per share and received the entire amount. You are required to prepare the Balance Sheet of the company as per Schedule III of Companies Act, 2013, showing Share Capital balance and also prepare Notes to Accounts.	4
22	Give the journal entries for the following transactions on dissolution of the firm of Anita and Ravi on 31st March 2023, after the various assets (other than cash) and the third-party liabilities have been transferred to Realisation Account. They shared profits and losses in the ratio 3:2. (A) Amitesh, an old customer whose account for ₹ 60,000 was written off as bad debt in the previous year, paid 90%. (B) Creditors of ₹ 40,000, accepted furniture valued at ₹ 38,000 in full settlement of their claim. (C) Land and Building was sold for ₹ 3,00,000 through a broker who charged 2% commission. (D) Profit on realization was ₹ 45,000.	4
23	A company offered 1,00,000 shares of ₹ 10 each payable as ₹ 3 on application, ₹ 2.50 on allotment, ₹ 2.50 on 1st call and ₹ 2 on the final call. The public applied for 1,52,000 shares. The shares were allotted on a pro-rata basis to the applicants of 1,50,000 shares. All shareholders paid the allotment money excepting one shareholder who was allotted 200 shares. These shares were forfeited. The first call was made thereafter. The forfeited shares were re-issued @ ₹ 9 per share ₹ 8 paid up. The final call was not yet made. You are required to pass journal entries. OR	6



The DCM Ltd. invited applications for 10,000 Shares of ₹ 100 each at a premium of ₹ 10 each payable as below:
 ₹ 50 on Application;
 ₹ 35 on Allotment (including premium), and
 ₹ 25 on Call.

Applications for 15,000 shares were received. Applicants for 2,500 shares did not get any allotment and their money returned. Allotment was made pro-rata to the remaining applicants. Mr. A was allotted 400 shares. He failed to pay the amount due on allotment and call money. The company forfeited his shares and subsequently re-issued at ₹ 105 per share. You are required to pass journal entries in the books of the company.

24 X and Y were partners sharing profits in the ratio of 1: 2. Their Balance Sheet as at 31st March. 2023 was as follows:

Liabilities	₹	Assets	₹
Creditors	36,000	Cash	20,000
Outstanding Expenses	4,000		
Capitals:		Debtors	40,000
X 1,50,000		Less: Provision for bad debts	500
Y 3,00,000			39,500
-----	4,50,000	Stock	1,20,000
		Furniture	30,000
		Plant	2,72,500
		Patents	8,000
	4,90,000		4,90,000

They agreed to admit Z forth share from 1st April, 2023 on the following terms:

- Goodwill of the firm was valued at ₹ 60,000 and Z to bring in his share of premium for goodwill in cash.
- Provision for bad debts be raised by ₹1,500.
- Patents are valueless.
- Stock be reduced by 10%.
- Outstanding expenses be increased by ₹ 6,000.
- ₹ 2,500 be provided for an unforeseen liability
- Z to bring in Capital equal to 1/5th of the combined capital of X and Y.

Prepare Revaluation Account, Partner's Capital Accounts and the Opening Balance Sheet.

OR

A, B and C were partners in a firm sharing profits in 2:2:1 ratio, On 31.3.2023 C retires from the firm. On the date of C's retirement, the Balance Sheet of the firm was as follows:

Balance Sheet of A, B and C as at 31.3.2023

Liabilities	₹	Assets	₹
Creditors	54,000	Bank	55,000
Bill Payable	24,000	Debtor	
Outstanding Rent	4,400	12,000	11,200
Provision for Legal Claim	12,000	Less: Provision for Doubtful	8,00
Capitals:			18,000
A 92,000		Stock	8,200
B 60,000		Furniture	1,94,000
C 40,000	1,92,000	Premises	
	2,86,400		2,86,400

On C's retirement it was agreed that:

- Premises will be appreciated by 5%.
- Furniture will be appreciated by ₹ 2,000.
- Stock will be depreciated by 10%.

	(d) Provision for bad debts was to be made at 5% on debtors. (e) Provision legal damages to be made for ₹ 14,400. (f) Goodwill of the firm is valued at ₹ 48,000. (g) ₹ 50,000 from Cs Capital A/c will be transferred to his Loan A/c and balance will be paid by cheque. Prepare Revaluation A/c, Partners Capital A/c's and Balance Sheet of A and B after C's Retirement.																																					
25	M, N and O 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 M, N AND, O as at 31st March, 2023 <table border="1"><thead><tr><th>Liabilities</th><th>₹</th><th>Assets</th><th>₹</th></tr></thead><tbody><tr><td>Capitals:</td><td></td><td>Plant and Machinery</td><td>5,50,000</td></tr><tr><td>M 3,00,000</td><td></td><td>Stock</td><td>1,20,000</td></tr><tr><td>N 2,00,000</td><td></td><td>Cash</td><td>40,000</td></tr><tr><td>O 1,00,000</td><td>6,00000</td><td>Debtors</td><td>1,30,000</td></tr><tr><td>-----</td><td></td><td>Advertisement Expenditure</td><td>20,000</td></tr><tr><td>Sundry Creditors</td><td>1,10,000</td><td></td><td></td></tr><tr><td>Profits for the year 2022-23</td><td>1,50,000</td><td></td><td></td></tr><tr><td></td><td>8,60,000</td><td></td><td>8,60,000</td></tr></tbody></table> M died on 30th June, 2023. According to the partnership deed, in addition to the deceased partner's capital, the executors are entitled to: (i) His share in profits till the date of death on the basis of average profits of the last two years. The profit for the year 2021-22 was ₹ 50,000. (ii) His share in the goodwill of the firm. Goodwill was to be calculated on the basis of two years' purchase of the average profits of the last two years. (iii) M, withdrew ₹ 60,000 on 1st June, 2023. Prepare M's Capital Account which is to be rendered to his executor.	Liabilities	₹	Assets	₹	Capitals:		Plant and Machinery	5,50,000	M 3,00,000		Stock	1,20,000	N 2,00,000		Cash	40,000	O 1,00,000	6,00000	Debtors	1,30,000	-----		Advertisement Expenditure	20,000	Sundry Creditors	1,10,000			Profits for the year 2022-23	1,50,000				8,60,000		8,60,000	6
Liabilities	₹	Assets	₹																																			
Capitals:		Plant and Machinery	5,50,000																																			
M 3,00,000		Stock	1,20,000																																			
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Profits for the year 2022-23	1,50,000																																					
	8,60,000		8,60,000																																			
26	On July 01, 2022, X Ltd. issued 20,000, 9% Debentures of ₹ 100 each at 8% premium and redeemable at a premium of 15% in four equal instalments starting from the end of the third year. The balance in Securities Premium on the date of issue of debentures was ₹ 80,000. Interest on debentures was to be paid on March 31 every year. Pass Journal entries for the financial year 2022-23. Also prepare Loss on Issue of Debentures account.	6																																				
PART B (Analysis of Financial Statements)																																						
27	Interest Accrued but not Due on Debentures will be shown under the heading: (a) Current Assets (b) Current Liabilities (c) Contingent liability (d) Non-current Assets OR is included in current assets while preparing balance sheet as per revised Schedule III but excluded from current assets while calculating Current Ratio a) Debtors. b) Cash and Cash Equivalent. c) Loose tools and Stores and spares. d) Prepaid Expense	1																																				
28	A Company's Current Ratio is 2.8: 1; Current Liabilities are ₹2,00,000; Inventory is ₹ 1,50,000 and Prepaid Expenses are ₹ 10,000. Its Liquid Ratio will be: (A) 3.6:1 (B) 2:1 (C) 2.1: 1	1																																				

	(D) 2.05 :1																																	
29	Assertion (A): Purchase of Marketable Securities will be classified as cash outflow under investing activities. Reason (R): Marketable Securities are considered as Cash and Cash Equivalents. Hence, they do not affect Cash flows. In the context of the above two statements, which of the following is correct? Codes: (A) Both (A) and (R) are correct and (R) is the correct reason of (A). (B) Both (A) and (R) are correct but (R) is not the correct reason of (A). (C) Only (R) is correct. (D) Both (A) and (R) are wrong. OR Which of the following transactions will not result in flow of cash? (A) Purchase of Building of ₹ 12,75,000 for cash (B) Cash deposited into Bank ₹ 12,50,000 (C) Issue of Equity Shares of ₹ 20,00,000 for cash (D) Redemption of 8% Debentures of, ₹ 750,000 for cash	1																																
30	From the following information find out the inflow of cash by sale of equipment: <table><tr><td></td><td style="text-align: center;">31st march 2023</td><td style="text-align: center;">31st march 2022</td></tr><tr><td>Office equipment</td><td style="text-align: center;">₹ 200000</td><td style="text-align: center;">₹ 300000</td></tr></table> Additional information: Depreciation for the year 2022-23 was ₹ 40000 Office equipment purchased during the year ₹ 30000 Part of office Equipment sold at a gain of ₹ 12000 (a) ₹ 100000 (b) ₹ 102000 (c) ₹ 90000 (d) ₹ 112000		31 st march 2023	31 st march 2022	Office equipment	₹ 200000	₹ 300000	1																										
	31 st march 2023	31 st march 2022																																
Office equipment	₹ 200000	₹ 300000																																
31	Classify the following items under Major head and Sub head in the Balance Sheet as per Schedule III of the Companies Act, 2013: (i) Loose Tools (ii) Unpaid Dividend (iii) Copyright and Patents (iv) Land and Building (v) Outstanding Salaries (vi) Capital Advances	3																																
32	(a) The Revenue from operation of a firm is ₹ 600000. Its inventory turnover ratio is 3 times. If gross profit ratio is 25% calculate its opening inventory and closing inventory. The opening inventory is 25% of closing inventory. (b) Net profit after interest and tax ₹ 100000, Current Assets ₹ 400000, Current liabilities ₹ 200000, Tax rate 20%, Non-Current assets ₹ 600000, 10% Long term debt ₹ 400000. Calculate Return on Investment.	3																																
33	Prepare a common size Balance Sheet and comment on the financial position of X, Ltd. and Y, Ltd. The Balance Sheet of X, Ltd. and Y, Ltd. as at 31.3.2022 are given <table><tr><td>Particulars</td><td>Note No.</td><td>X, Ltd</td><td>Y, Ltd</td></tr><tr><td colspan="4">I. EQUITY AND LIABILITIES:</td></tr><tr><td>(1) Shareholder's Funds</td><td></td><td style="text-align: right;">300000</td><td style="text-align: right;">400000</td></tr><tr><td>(2) Non-Current Liabilities</td><td></td><td style="text-align: right;">200000</td><td style="text-align: right;">300000</td></tr><tr><td>(3) Current Liabilities</td><td></td><td style="text-align: right;">100000</td><td style="text-align: right;">50000</td></tr><tr><td>TOTAL</td><td></td><td style="text-align: right; border-top: 1px solid black;">600000</td><td style="text-align: right; border-top: 1px solid black;">750000</td></tr><tr><td colspan="4">II. ASSETS:</td></tr><tr><td>(1) Non-Current Assets</td><td></td><td></td><td></td></tr></table>	Particulars	Note No.	X, Ltd	Y, Ltd	I. EQUITY AND LIABILITIES:				(1) Shareholder's Funds		300000	400000	(2) Non-Current Liabilities		200000	300000	(3) Current Liabilities		100000	50000	TOTAL		600000	750000	II. ASSETS:				(1) Non-Current Assets				4
Particulars	Note No.	X, Ltd	Y, Ltd																															
I. EQUITY AND LIABILITIES:																																		
(1) Shareholder's Funds		300000	400000																															
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TOTAL		600000	750000																															
II. ASSETS:																																		
(1) Non-Current Assets																																		

Property, Plant and Equipment and Intangible Assets			
		250000	300000
(i) Property, Plant and Equipment		150000	100000
(ii) Intangible Assets		200000	350000
(2) Current Assets		<u>600000</u>	<u>750000</u>
TOTAL			

OR

Following is the statement of Profit and Loss of Sun India Ltd. for the year ended 31st March, 2023:

Particulars	Note No.	31.3.2023	31.3.2022
Revenue from Operations		2500000	2000000
Other Incomes		100000	500000
Employee benefits expenses		60% of Total Revenue	50% of Total Revenue
Other Expenses		10% of Employee Benefits Expenses	20% of Employee Benefits Expenses
Tax Rate		50%	40%

You are required to prepare a Comparative Statement of Profit and Loss of Sun India Ltd

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6

from the following Balance Sheets of XYZ Ltd., prepare Cash Flow Statement:

Particulars	Note No.	31-3-2023	31-3-2022
I. EQUITY AND LIABILITIES:		₹	₹
(1) Shareholder's Funds			
(a) Share Capital	1	290000	250000
(b) Reserve & Surplus		152000	50000
(2) Current Liabilities:			
(a) Trade Payables		5000	23000
(b) Short term Provision	2	<u>35000</u>	<u>27000</u>
TOTAL		<u>482000</u>	<u>350000</u>
II. ASSETS:			
(1) Non-Current Assets:			
(a) Property, Plant and Equipment and Intangible Assets:			
(i) Property, Plant and Equipment		150000	140000
(ii) Intangible Assets		20000	30000
(2) Current Assets:			
(a) Inventory		95000	45000
(b) Trade Receivables		200000	120000
(c) Cash & Cash Equivalents		<u>17000</u>	<u>15000</u>
TOTAL		<u>482000</u>	<u>350000</u>

NOTES: (1) Share Capital	31-3-2023	31-3-2022
	₹	₹
Equity Share Capital	250000	200000
Preference Share Capital	40000	50000
	<u>290000</u>	<u>250000</u>
(2) Short term Provision:		
Provision for Tax	35000	27000

	(3) Property, Plant and Equipment	=====	=====	
	Building	80000	100000	
	Plant	70000	40000	
		-----	-----	
		150000	140000	
		=====	=====	
	Additional Information:			
	(i) Depreciation charged on Plant was ₹ 30,000 and on Building ₹ 50,000.			
	(ii) Income Tax paid during the year amounted to ₹ 25,000			



PREBOARD MARKING SCHEME
Accountancy (055)2023–24
Class XII

1	(A) 7:2:3 OR (D) 5:7:3	1															
2	(B) ₹ 90000	1															
3	(A) ₹ 500000 OR ₹ 80000	1															
4	(D) 6% p.a OR (b) 6.5 months	1															
5	(A) ₹1,25,000	1															
6	(C) ₹ 1,78,000	1															
7	(D) ₹ 18,000 OR (c) Assertion (A) is true, but Reason (R) is false	1															
8	(a) ₹ 60,000	1															
9	(b) ₹ 1,560	1															
10	(B) ₹ 48	1															
11	(A) ₹ 400	1															
12	(D) OR (D) Both (A) and (R) are wrong.	1															
13	(C) Only (R) is Correct. OR (D) ₹ 2,20,000	1															
14	(a) ₹ 1,000	1															
15	(C) ₹ 10,000	1															
16	(B) ₹ 19,000	1															
17	(1) Investment fluctuation reserve a/c Dr. 20000 Revaluation a/c Dr. 60000 To Investment a/c 80000 A ,s Capital a/c Dr. 30000 B ,s Capital a/c Dr. 20000 C,s Capital a/c Dr. 10000 To,Revaluation 60000	3															
18	R,s Capital a/c Dr 1500 To P s Capital 1500 (Interest on drawings omitted now rectified) OR Ajay,s Capital a/c Dr 52000 To Manish, s Capital 4000 To Sachin, s Capital 48000 Adjustment for omission of interest on capital																
19	<table><tr><th>DATE</th><th>Particulars.</th><th>L.F</th><th>₹</th><th>₹</th></tr><tr><td></td><td>Sundry Assets A/c Dr. To Cayns Ltd. To Sundry Liabilities A/c To Capital Reserve A/c (Balancing figure) (Business purchased from Cayns Ltd.)</td><td></td><td>1000000</td><td>180000 760000 60000</td></tr><tr><td></td><td>Cayns Ltd. Dr. Discount on issue of Debentures A/c To 9% Debentures A/c</td><td></td><td>760000 40000</td><td>800000</td></tr></table>	DATE	Particulars.	L.F	₹	₹		Sundry Assets A/c Dr. To Cayns Ltd. To Sundry Liabilities A/c To Capital Reserve A/c (Balancing figure) (Business purchased from Cayns Ltd.)		1000000	180000 760000 60000		Cayns Ltd. Dr. Discount on issue of Debentures A/c To 9% Debentures A/c		760000 40000	800000	3
DATE	Particulars.	L.F	₹	₹													
	Sundry Assets A/c Dr. To Cayns Ltd. To Sundry Liabilities A/c To Capital Reserve A/c (Balancing figure) (Business purchased from Cayns Ltd.)		1000000	180000 760000 60000													
	Cayns Ltd. Dr. Discount on issue of Debentures A/c To 9% Debentures A/c		760000 40000	800000													



	(8,000, 9% Debentures of 100 each issued at a discount of 5%) Statement of Profit and Loss Dr. To Discount on Issue of Debentures A/c (Discount on issue of debentures written off) (1) Number of Debentures Issued =7,60,000/95 = 8.000		40000	40000																					
OR																									
Share Capital a/c Dr. (1000x10)10000																									
To Calls -in -arrears a/c (1000x4)4000																									
To Forfeited a/c (1000x6)6000																									

Bank a/c Dr. (700x8)5600																									
Forfeited a/c Dr. (700x2)1400																									
To Share Capital a/c7000																									

FORFEITED SHARES ACCOUNT																									
<table><tr><td>Particulars.</td><td>₹</td><td>Particulars.</td><td>₹</td></tr><tr><td>To Share Capital A/c (700 x 2)</td><td>1400</td><td>By Share Capital A/c(1,000 x 6)</td><td>6000</td></tr><tr><td>To Capital Reserve Ae (Note 2)</td><td>2800</td><td></td><td></td></tr><tr><td>To Balance c/d</td><td>1800</td><td></td><td></td></tr><tr><td></td><td>6000</td><td></td><td>6000</td></tr></table>						Particulars.	₹	Particulars.	₹	To Share Capital A/c (700 x 2)	1400	By Share Capital A/c(1,000 x 6)	6000	To Capital Reserve Ae (Note 2)	2800			To Balance c/d	1800				6000		6000
Particulars.	₹	Particulars.	₹																						
To Share Capital A/c (700 x 2)	1400	By Share Capital A/c(1,000 x 6)	6000																						
To Capital Reserve Ae (Note 2)	2800																								
To Balance c/d	1800																								
	6000		6000																						
20	Goodwill =SPx 3years purchase 36000 =SPx3 SP =36000/3=12000 Capital Employed =Assets- creditors 200000-10000=190000 NP= Capital employed x Normal rate of return/100 =190000x15/100=28500 SP = AP-NP AP =SP+NP =12000+28500 =40500				3																				
21	Balance Sheet (Extract) as at..... <table><tr><td>Particulars.</td><td>Note No</td><td>Amount C Y</td><td>Amount P.Y</td></tr><tr><td>I. EQUITY AND LIABILITIES:</td><td>1</td><td></td><td></td></tr><tr><td>Shareholder's Funds</td><td></td><td>240000</td><td></td></tr><tr><td>(a) Share Capital</td><td></td><td></td><td></td></tr></table> Notes to Accounts:Amount (1) Share Capital: Authorised Capital: 1,00,000 Equity Shares of Rs 10 each				Particulars.	Note No	Amount C Y	Amount P.Y	I. EQUITY AND LIABILITIES:	1			Shareholder's Funds		240000		(a) Share Capital				4				
Particulars.	Note No	Amount C Y	Amount P.Y																						
I. EQUITY AND LIABILITIES:	1																								
Shareholder's Funds		240000																							
(a) Share Capital																									



	Issued Capital: 28,000 Equity Shares of Rs 10 each (Out of above 8,000 shares were issued to vendors) Subscribed Capital: Subscribed and Fully Paid Capital: 8,000 Equity Shares of Rs 10 each fully Called-up 80,000 Subscribed but not Fully Paid Capital: 20,000 Equity Shares of Rs 10 each, Rs. 8 Called-up				2,80,000		
					2,40,000		
22	JOURNAL					1x4	
	Date	Particulars.	LF	₹	₹		
		Bank a/c Dr. To Realisation A/c		54000	54000		
		No ENTRY					
		Bank a/c Dr. To Realisation A/c		294000	294000		
		Realisation A/c Dr. To Anita capital A/c To Ravi capital A/c		45000	27000 18000		
23	JOURNAL					6	
	Date	Particulars	L.F	₹	₹		
		Bank A/c Dr. To Share Application A/c (Application money received on 1,52,000 shares (@3 per share)		456000	456000		
		Share Application A/c Dr. To Share Capital A/c To Share Allotment A/c To Bank A/c (Application money adjusted)		456000	300000 150000 6000		
		Share Allotment A/c Dr. To Share Capital A/c (Allotment money due on 1,00,000 shares @2.50)		250000	250000		
		Bank A/c Dr. Calls in Arrears A/c Dr. To Share Allotment A/c (Allotment money received on 99,800 shares)		99800 200	100000		
		Share Capital A/c (200 x 5.50) To Calls in Arrears A/c To Share Forfeiture A/c (Forfeiture of 200 shares for non-payment of allotment money)		1100	200 900		
		Share 1st Call A/c Dr. To Share Capital A/c (First call money due on 99,800 shares (@ 2.50)		249500	249500		
		Bank A/c Dr.		249500	249500		



To Share 1st Call A/c (First call money received on 99,800 shares @2.50)	1800	1600
Bank A/c Dr. To Share Capital A/c To Securities Premium A/c (Re-issue of 200 shares (@9 per share; 8 paid up)	900	200 900
Share Forfeiture A/c To Capital Reserve A/c (Transfer of profit on reissue		

(1) Excess amount received from the holder of 200 shares on application :
The shareholder who has been allotted 200 shares must have applied for more shares
If shares allotted were 1,00,000, shares applied for were = 1,50,000
If shares allotted were 200, shares applied for were = $150000/100000 \times 200 = 300$
Excess application money received from him:

300 shares - 200 shares = 100 shares x 3 = 300

(ii)) Amount due on allotment on these shares = 200 shares x 2.50 = 500

Less : Excess received on these shares on application = 300

Amount not received on allotment 200

(iii) Total amount due on allotment = 1,00,000 shares x 2.50 = 250000

Less : Excess received on application 150000

Amount not received on allotment 200

Net amount received on allotment 99800

OR

JOURNAL

Date	Particulars	L.F	₹	₹
	Bank A/c Dr. To Share Application A/c (Application money received)		750000	750000
	Share Application A/c Dr. To Share Capital A/c To Share Allotment A/c To Bank A/c (Application money adjusted)		750000	500000 125000 125000
	Share Allotment A/c Dr. To Share Capital A/c To Securities Premium A/c (Allotment money due)		350000	250000 100000
	Bank A/c Dr. To Share Allotment A/c (Allotment money received on shares)		216000	216000
	Share 1 st & final Call A/c Dr.			



	To Share Capital A/c (First call money due) Bank A/c Dr. To Share 1st &final Call A/c (First call money received) Share Capital A/c Dr. To Securities Premium A/c Dr. To Share Allotment A/c To Share 1st &final Call A/c To Share Forfeiture A/c (Forfeiture of 400 shares) Bank A/c Dr. To Share Capital A/c To Securities Premium A/c (Re-issue of 200 shares (@9 per share; 8 paid up) Share Forfeiture A/c To Capital Reserve A/c (Transfer of profit on reissue	250000	250000																													
		240000	240000																													
		40000	9000																													
		4000	10000																													
			25000																													
		42000	40000																													
			2000																													
		25000	25000																													
24	2 marks for Loss on Revaluation A/c ₹ 30000 2 marks for Partners' Capital Accounts X ₹ 144000,Y ₹ 288000 AND Z, ₹ 86400 2 marks for Balance Sheet ₹ 566900 OR 2 marks for Profit on Revaluation A/c 7400 2 marks for Partners' Capital Accounts A , 90,280 B, 58,280 2 marks for Balance Sheet 2,95,360			6																												
25	<table><tr><th>Particulars</th><th>₹</th><th>Particulars</th><th>₹</th></tr><tr><td>To Drawings</td><td>60000</td><td>By Balance b/d</td><td>300000</td></tr><tr><td>To Advertisement</td><td>10000</td><td>By Profit and Loss A/c</td><td>75000</td></tr><tr><td>Expenditure A/e</td><td>417500</td><td>By P& L Suspense A/C</td><td>12500</td></tr><tr><td>To O,Executors A/e (Balancing Figure)</td><td></td><td>By M,s Capital A/c</td><td>80000</td></tr><tr><td></td><td></td><td>By N,s Capital A/c</td><td>20000</td></tr><tr><td></td><td>487500</td><td></td><td>487500</td></tr></table>			Particulars	₹	Particulars	₹	To Drawings	60000	By Balance b/d	300000	To Advertisement	10000	By Profit and Loss A/c	75000	Expenditure A/e	417500	By P& L Suspense A/C	12500	To O,Executors A/e (Balancing Figure)		By M,s Capital A/c	80000			By N,s Capital A/c	20000		487500		487500	4 capital a/c+2 calculation
Particulars	₹	Particulars	₹																													
To Drawings	60000	By Balance b/d	300000																													
To Advertisement	10000	By Profit and Loss A/c	75000																													
Expenditure A/e	417500	By P& L Suspense A/C	12500																													
To O,Executors A/e (Balancing Figure)		By M,s Capital A/c	80000																													
		By N,s Capital A/c	20000																													
	487500		487500																													
26	Journal Entries in the Books of X Ltd. <table><tr><th>Date</th><th>Particulars</th><th>L.F</th><th>Debit (₹)</th><th>Credit (₹)</th></tr><tr><td>July 1 2022</td><td>Bank A/c Dr. To Debenture Application and Allotment A/c (Being Application money received)</td><td></td><td>21,60,000</td><td>21,60,000</td></tr><tr><td>July 1 2022</td><td>Debenture Application and Allotment Dr. Loss on Issue of Debentures A/c Dr. To 9% Debentures A/c To Securities Premium A/c</td><td></td><td>21,60,000 3,00,000 1,35,000</td><td>20,00,000 1,60,000 3,00,000</td></tr></table>			Date	Particulars	L.F	Debit (₹)	Credit (₹)	July 1 2022	Bank A/c Dr. To Debenture Application and Allotment A/c (Being Application money received)		21,60,000	21,60,000	July 1 2022	Debenture Application and Allotment Dr. Loss on Issue of Debentures A/c Dr. To 9% Debentures A/c To Securities Premium A/c		21,60,000 3,00,000 1,35,000	20,00,000 1,60,000 3,00,000	4+2													
Date	Particulars	L.F	Debit (₹)	Credit (₹)																												
July 1 2022	Bank A/c Dr. To Debenture Application and Allotment A/c (Being Application money received)		21,60,000	21,60,000																												
July 1 2022	Debenture Application and Allotment Dr. Loss on Issue of Debentures A/c Dr. To 9% Debentures A/c To Securities Premium A/c		21,60,000 3,00,000 1,35,000	20,00,000 1,60,000 3,00,000																												



	Mar. 31 2022	To Premium on Redemption of Debentures A/c (Being Debentures issued)		1,35,000																						
	Mar. 31 2022	Debenture Interest A/c Dr. To Debenture holders A/c (Being Interest due on debentures)		1,35,000																						
	Mar. 31 2022	Debenture holders A/c Dr. To Bank A/c (Being interest paid to debenture holders)		135000																						
	Mar. 31 2022	Statement of Profit and Loss Dr. To Debenture Interest A/c (Interest on Debentures charged from Statement of P&I)		2,40,000 60,000																						
		Securities Premium A/c Dr. Statement of Profit and Loss Dr To Loss on Issue of Debentures A/c (Loss on Issue of Debentures written off)			300000																					
Loss on Issue of Debentures A/c																										
	Date	Particulars	Amount	Date	Particulars																					
	July 1 2022	To Premium on Redemption of Debentures A/ c	3,00,000	31 Mar. 2023	By Securities Premium A/c By Statement of Profit and Loss																					
			300000																							
					300000																					
PART B (Analysis of Financial Statements)																										
27	b) Current Liabilities OR (c). Loose Tools and Stores and Spares				1																					
28	(B) 2:1				1																					
29	(C) Only (R) is correct. OR (B) Cash deposited into Bank ₹ 12,50,000				1																					
30	(b) ₹102000				1																					
31	<table><tr><td>itmes</td><td>Major head</td><td>Sub Heading</td></tr><tr><td>(i) Loose Tools</td><td>Current assets</td><td>Inventories</td></tr><tr><td>(ii) Unpaid Dividend</td><td>Current liabilities</td><td>Other Current Liabilities</td></tr><tr><td>(iii) Copyright and Patents</td><td>NCA</td><td>Intangible Assets</td></tr><tr><td>(iv) Land and Building</td><td>NCA</td><td>Intangible Assets</td></tr><tr><td>(v) Outstanding Salaries</td><td>Current liabilities</td><td>tangible Assets</td></tr><tr><td>(vi) Capital Advances</td><td>Non Current Assets</td><td>Other Current Liabilities Long term Loans and Advance</td></tr></table>				itmes	Major head	Sub Heading	(i) Loose Tools	Current assets	Inventories	(ii) Unpaid Dividend	Current liabilities	Other Current Liabilities	(iii) Copyright and Patents	NCA	Intangible Assets	(iv) Land and Building	NCA	Intangible Assets	(v) Outstanding Salaries	Current liabilities	tangible Assets	(vi) Capital Advances	Non Current Assets	Other Current Liabilities Long term Loans and Advance	1/2x6=3
itmes	Major head	Sub Heading																								
(i) Loose Tools	Current assets	Inventories																								
(ii) Unpaid Dividend	Current liabilities	Other Current Liabilities																								
(iii) Copyright and Patents	NCA	Intangible Assets																								
(iv) Land and Building	NCA	Intangible Assets																								
(v) Outstanding Salaries	Current liabilities	tangible Assets																								
(vi) Capital Advances	Non Current Assets	Other Current Liabilities Long term Loans and Advance																								
32	(A) Cost of Revenue from Operations = Revenue from Operations - Gross Profit = 6,00,000 - 25% of 6,00,000 = 6,00,000 - 1,50,000 =4,50,000 Inventory Turnover Ratio = Cost of Revenue from Operations/ Average Inventory				1.5+1.5																					



$3 \text{ (Given)} = 4,50,000 / \text{Average Inventory}$
 $\text{Average Inventory} = 4,50,000 / 3 = 150000$
 $\text{Opening Inventory} + \text{Closing Inventory} = \text{Average Inventory} \times 2$
 $150000 \times 3,00,000$
 Since Opening Inventory is 25% of Closing Inventory, ratio between Opening Inventory and Closing Inventory will be 25 : 100 Or 1:4
 $\text{Opening Inventory} = 3,00,000 \times 1/5 = 60000$
 $\text{Closing Inventory} = 3,00,000 \times 4/5 = 2,40,000$
 (B)
 $\text{Return on Investment} = \frac{\text{Net Profit before Interest and Tax}}{\text{Capital employed}} \times 100$

 Calculation of Net Profit before Interest and Tax
 $\text{Net Profit after Tax} = 1,00,000$

 $\text{Net Profit before Tax} = 1,00,000 \times 100/80 = 125000$
 $\text{Net profit before Interest and Tax} = 1,25,000 + \text{Interest } 40000 = 165000$

 $\text{Capital Employed} = \text{Non Current Assets} + \text{Current Assets} - \text{Current Liabilities}$
 $6,00,000 + 4,00,000 - 2,00,000 = 800000$

 $\text{Return on Investment} = 165000 \times 100 / 800000 = 20.625\%$

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Particulars	Note No	% of X Ltd	% of Y.Ltd
I. EQUITY AND LIABILITIES :			
(1) Shareholder's Funds		50.00	53.33
(2) Non-Current Liabilities		33.33	40.00
(3) Current Liabilities		16.67	6.67
TOTAL			
II. ASSETS:			
(1) Non-Current Assets			
Property, Plant and Equipment and Intangible Assets		41.67	40.00
(i) Property, Plant and Equipment		25.00	13.33
(ii) Intangible Assets		33.33	46.67
(2) Current A			

OR

Particulars	31.3.2022(₹)	31.3.2023 (₹)	Absolute change (₹)	Change %
Revenue from Operations	2000000	2500000	500000	25
Other Incomes	500000	100000	(400000)	(80)
Total income	2500000	2600000	100000	4
LESS: Exp. employee benefits exp.	1250000	1560000	310000	24.8
Other exp.	250000	156000	(94000)	(37.8)



	TOTAL EXP. PBT	1500000	1716000	216000	14.4	
		1000000	884000	(116000)	11.6	
		400000	442000	42000	10.5	
	LESS: TAX	600000	442000	(158000)	(26.33)	
	PROFIT AFTER TAX					
34	Cash Flow Statement :					2+2+2
	Particulars	₹	₹			
	A. Cash flows from Operating Activities :					
	Net profit before Tax (Note 1)	135000				
	Adjustments for non-cash and non-operating items :					
	Add: Depreciation on Plant	30000				
	Depreciation on Building	50000				
	Intangible Assets written off	10000				
	Operating profit before working capital changes	225000				
	Less: Increase in Current Assets :					
	Trade Receivables 80000					
	Inventory 50000					
	Less: Decrease in Current Liabilities:					
	Trade Payables (18000)	148000				
		77000				
	Less: Income Tax paid for the year 2017	25000				
	Net cash from Operating Activities	52000		52000		
	B. Cash flow from Investing Activities :					
	Purchase of Building2)	(30000)				
	Purchase of Plant)	(60000)				
	Net cash used in investing activities	(90000)				
	C. Cash flows from Financing Activities :			(90000)		
	Issue of Equity Share Capital	50000				
	Redemption of Preference Share Capital	(10000)				
	Net cash from financing activities	40000		40000		
	Net increase in cash and cash equivalents			2000		
	Add: Cash and cash equivalents in the beginning of the period			15000		
	Cash and cash equivalents at the end of the period			17000		
	Notes : (1) Calculation of Net Profit before Tax:					
	Reserve and Surplus Balance on 31st March, 2023	1,52,000				
	Less Reserve and Surplus Balance on 31st March, 2022	50,000				
		1,02,000				
	Add: Provision for Tax made during the Current year"	33,000				
		1,35,000				

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