

1635379

कुल पृष्ठ संख्या-32 (कवर पेज सहित)

क्रम संख्या.....

माध्यमिक शिक्षा बोर्ड, राजस्थान, अजमेर

उच्च माध्यमिक परीक्षा

(परीक्षार्थी द्वारा स्वयं भरा जाना चाहिये)

नोट :- परीक्षार्थी उपरोक्त के अतिरिक्त उत्तर पुस्तिका के अन्य किसी भी भाग में अपना नामांक नहीं लिखें।

माध्यम - हिन्दी अंग्रेजी

विषय ACCOUNTANCY

परीक्षा का दिन SATURDAY

दिनांक 08-03-2025

नोट :- परीक्षार्थी के लिए आवश्यक निर्देश इस पृष्ठ के पिछले भाग पर उल्लेखित हैं। जिन्हें सावधानी पूर्वक पढ़ लें व पालना अवश्य करें।

परीक्षक हेतु निर्देश :- (1) परीक्षक को उपरोक्त सारणी अनुसार प्राप्तांक भरना अनिवार्य है, अन्यथा नियमानुसार दंडित किया जायेगा।
 (2) परीक्षक उत्तर पुस्तिका के अन्दर के पृष्ठों के बायीं ओर निर्धारित कॉलम में लाल इंक से अंक प्रदत्त करें।
 (3) कुल योग भिन्न में प्राप्त होने पर उसे पूर्णांक में ही परिवर्तित कर अंकित करें (उदाहरणार्थ : 15¼ को 16, 17½ को 18, 19¾ को 20)

प्रश्नवार प्राप्तांकों की सारणी (परीक्षक के उपयोग हेतु)			
प्रश्नों की क्रम संख्या	प्राप्तांक	प्रश्नों की क्रम संख्या	प्राप्तांक
1	18	19	4
2	6	20	4
3	12	21	
4	2	22	
5	2	23	
6	2	24	
7	2	25	
8	2	26	
9	2	27	
10	2	28	
11	2	29	
12	2	30	
13	2	31	
14	3	योग	
15	3	प्राप्त अंकों का कुल योग (Round off)	
16	3	अंका में	शब्दा में
17	3	80	अठ्ठासी
18	4		

परीक्षक के हस्ताक्षर Y. S. S. संकेतांक

प्रमाणित किया जाता है कि इस उत्तर पुस्तिका के निर्माण में बोर्ड द्वारा प्रदत्त 58 जी.एस.एम. ईको मैपलिथो कागज ही उपयोग में लिया गया है। 177/2024



परीक्षक द्वारा प्रश्न संख्या प्रदत्त अंक परीक्षार्थी उत्तर

SECTION: A

Q.1 M.C.Q.

(i) (B) Equal Ratio.

(ii) (A) Written

(iii) (A) Admission of a partner

(iv) (C) Revaluation A/c.

(v) (A) Cash A/c Dr. To Goodwill A/c.

(vi) (A) 16:9

(vii) (D) 9th old ratio

(viii) (A) Old profit sharing ratio.

(ix) (D) All of the above.

(x) (A) Debit

(xi) (A) Equity shareholder

(xii) (D) 5,000



q.3 Very short Answer Type questions:

i) Types of partnership deed

(1) ans. is on
last page.

On the basis
of firm

- limited liability partnership deed
- unlimited liability partnership deed

On the basis of partnership

- Partnership at will
- Particular purpose
- Fixed partnership
- not fixed partnership
- legal partnership
- illegal partnership

(ii) Formula for finding New profit sharing ratio:

At time of admission

New profit sharing ratio = Old Ratio - Sacrificing Ratio

At the time of retirement

New profit sharing ratio = Old Ratio + Gaining Ratio



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(P.P.S)

$$\frac{x:4 + z}{3:2 \quad 1/4}$$

(10)

$$z's \text{ share} \Rightarrow \frac{1}{4}$$

$$\text{taken by } x \rightarrow \frac{1}{4} \times \frac{1}{2} \rightarrow \frac{1}{8}$$

$$\text{taken by } y \rightarrow \frac{1}{4} \times \frac{1}{2} \rightarrow \frac{1}{8}$$

New profit sharing ratio:

$$x's \text{ share} \Rightarrow \frac{3}{5} - \frac{1}{8} \Rightarrow \frac{24-5}{40} = \frac{19}{40}$$

$$y's \text{ share} \Rightarrow \frac{2}{5} - \frac{1}{8} \Rightarrow \frac{16-5}{40} = \frac{11}{40}$$

$$z's \text{ share} \Rightarrow \frac{1}{4} \Rightarrow \frac{10}{40}$$

$$\frac{19:11:10}{40}$$

$$\Rightarrow \frac{19:11:10}{40} \text{ Ans.}$$

(iv) given: Super profit \Rightarrow 2500

$$NRR \Rightarrow 10\%$$

(10)

$$\text{Goodwill by capitalisation of super profit} = \frac{\text{Super profit} \times 100}{\text{Normal rate of return}}$$



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$$\frac{2500 \times 100}{10} = 25000$$

Hence, goodwill of the firm is ₹ 25000.

(b)

$$A : B : C \\ 2 : 2 : 1$$

B's share = $\frac{2}{5}$

taken by A = $\frac{2}{5} \times \frac{2}{3} = \frac{4}{15}$

taken by C = $\frac{2}{5} \times \frac{1}{3} = \frac{2}{15}$

New profit sharing ratio = [old ratio + gaining ratio]

A's share = $\frac{2}{5} + \frac{4}{15} = \frac{6+4}{15} = \frac{10}{15}$

C's share = $\frac{1}{5} + \frac{2}{15} = \frac{3+2}{15} = \frac{5}{15}$

New profit sharing ratio = $\frac{10}{15} : \frac{5}{15} \Rightarrow 2 : 1$ | ANI.



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Journal Entry

(vi)	S no.	Particulars	L.F.	Dr. amt.	Cr. amt.
(10)	1)	BANK A/c Dr. To Realisation a/c (Being sale of unrecorded asset)		xx	xx

(vii)

Journal Entry

	S no.	Particulars	L.F.	Dr. amt.	Cr. amt.
(11)	1)	Call in amount a/c Dr. To Equity share I call To Equity share II call (Being amount due on I and II call)		xxx	xx xx

(viii)

According to section 2(30) of Companies Act 2013, Debenture includes inventory, bonds or constituting an any security of company is known as debenture. It is an acknowledgment of debt.

It is shown in long term borrowings in balance sheet.



(iv) Name of two current liabilities are as follows:

- creditors / Bills payable
- Outstanding salary.

(x) Given: Current Ratio = 2:1
Current Liability = ₹ 5,00,000
Current Assets = ?

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

$$\text{Current Assets} = \text{Current Ratio} \times \text{Current Liabilities}$$
$$= 2 \times 5,00,000$$
$$= \boxed{10,00,000}$$

Hence current assets are of ₹ 10,00,000

(xi) Two items of cash inflow from investing activities are:

- Proceeds from sale of plant and machinery
- Interest / Dividend received

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(xii) Accounting standard - 3 revised is related to cash flow statement where it can be categorised into three activities:

Operating

Investing

Financing

Cash flow statement is related to inflow and outflow of cash from operating, investing and financing activities.

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SECTION : B4) Hema : MeenaHema ₹ 2000 beginning of each monthMeena ₹ 4000 end of each month200 @ 12% p.a.Interest on Drawings :-

$$\text{Hema} : \frac{2000 \times 12}{120} \times \frac{6.5}{100} \times 12 \Rightarrow 1560 \text{ am.}$$

$$\text{meena} : \frac{4000 \times 12}{120} \times \frac{5.5}{100} \times 12 \Rightarrow 2640 \text{ am.}$$

5) Given : Capital of the firm ₹ 4,00,000Average profit ₹ 60,000NRR = 10%GLW = 3 x Super profitNormal profit = Capital employed x Normal rate of return

$$= 4,00,000 \times 10\% = ₹ 40,000$$

Average profit = ₹ 60,000Super profit = Average profit - Normal profit

$$= ₹ 60,000 - 40,000 = ₹ 20,000$$



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Goodwill of 3 x super profit
 $\text{₹ } 3 \times 20,000 = \text{₹ } [60,000] \text{ Ans}$

b. ~~A: B: C~~
~~3: 2: 1~~

Journal Entry.

S.No.	Particulars	l. f.	Dr. amt.	Cr. amt.
1)	A's Capital A/c	Dr.	15000	
	B's Capital A/c	Dr.	101000	
	C's Capital A/c	Dr.	5000	
	To Goodwill A/c			30,000
	(Being existing goodwill written off)			
2)	A's Capital a/c	Dr.	10500	
	C's Capital a/c	Dr.	3500	
	To B's Capital a/c			14000
	(Being netting partners compensated)			

B's share in goodwill = $\text{₹ } 42000 \times 2 \Rightarrow 14000$
 A compensated = $\text{₹ } 14000 \times \frac{3}{4} = 10500$
 C compensated = $\text{₹ } 14000 \times \frac{1}{4} \Rightarrow 3500$



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7.

Partner's Capital A/c

It can be treated as working notes

Particulars		₹	Particulars		₹
To bal. b/d (Dr. bal)		25000	By Realisation a/c		60,000
To Realisation a/c		13000	By		
To Bank a/c		22000			
		60,000			60,000

Hence, ₹22000 is to be paid to that partner

Answer ↓

Journal Entry

S.No.	Particulars	L.F.	Dr. Amt.	Cr. Amt.
1)	Partner's Capital a/c To Bank a/c (Being amount paid to partner)	Dr.	22000	22000
2)	Realisation a/c To Partner's Capital a/c (Being Realisation profit taken)	Dr.	60,000	60,000
3)	Partner's Capital a/c To Realisation a/c (Being asset taken by partner)	Dr.	13000	13000

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Ans Unlimited Company :-

An Unlimited company is that company which can use private assets of the members in paying liability of company.

Thus it can be regarded as they are not following separate legal entity concept.

All members of a company is jointly as well as severally liable for paying company's debt and can be used their personal property (net property = ^{private} assets - private liabilities) to pay company's debt.

Although, this type of companies are less in India in terms of limited liability companies.



Ans 9

30,000 equity shares @ 100Balance sheet

as at 31 m - -

S.No	Particulars	Note no.	Amount of Current Year	Amount of previous year
I	Equity and liabilities			
1.	Shareholder's fund			
a)	Share Capital	1	30,00,000	
b)	Reserve and surplus			
c)	Money received against share warrants.			

Notes to Accounts :

1.	Share Capital		
2)	Authorised share Capital 5,00,000 equity shares of ₹ 100 each		50,00,000
2)	Issued share Capital 3,00,000 equity shares of ₹ 100 each		30,00,000
3)	Subscribed share capital subscribed and fully paid up capital 30,000 equity shares of ₹ 100 each		30,00,000
			<u>30,00,000</u>

Note

Full Balance sheet not drawn as only to show share capital only.



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8% debentures, 250,000

Journal Entry

2

S.No	Particulars	L. f.	Dr. amt.	Cr. amt.
1)	BANK a/c To ^{8%} Debenture Application & allotment a/c (Being Debentures issued)	Dr.	₹ 37,500	₹ 37,500
2)	^{8%} Debenture Application & allotment a/c Dr. Discount on issue of debentures To 8% Debenture a/c (Being debenture application balance transferred to deb. a/c)	Dr.	₹ 12,500	₹ 50,000

Rate of discount =

$$\frac{\text{Rate of discount}}{250,000} \times 2 = ₹ 12,500$$

$$2 = \frac{12,500 \times 100}{250,000} = 12.5 \quad \boxed{5\%}$$

Hence rate of discount is 5%.

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11.

~~3,000 9-1. deb. x100 = 110~~~~App. Au.~~~~50 60~~~~- 10~~~~50 deb.~~Journal Entryon the books of mahadev Ltd.

S.No.	Particulars	L. F.	Dr. amt.	Cr. amt.
1)	BANK a/c Dr. To 9-1. Debenture application a/c (Being debenture application money received)		150,000	150,000
2)	9-1. Debenture application a/c Dr. To 9-1. Debenture a/c (Being debenture application money transferred)		150,000	150,000
3)	9-1. Debenture allotment a/c Dr. To 9-1. Debenture a/c To security premium a/c (Being debenture allotment money due)		180,000	150,000 30,000
4)	BANK a/c Dr. To 9-1. Debenture allotment a/c (Being debenture allotment money received)		180,000	180,000



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12. Trade Receivable \div Net Credit Revenue from operations
Turnover Ratio = Average Trade Receivables

2

$$\frac{160,000}{40,000} = 4 \text{ times Ans.}$$

Credit Revenue from operations = Total Revenue from operations - Cash Revenue from operations

$$\begin{aligned} &=) 2,100,000 - (2,100,000 \times 20\%) \\ &=) 2,100,000 - 40,000 = 160,000 \end{aligned}$$

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Average Trade Receivables = $\frac{\text{Opening Trade Receivable} + \text{Closing Trade Receivable}}{2}$

$$\begin{aligned} &= \frac{20,000 + 60,000}{2} \\ &= 40,000 \end{aligned}$$

13.

Provision for tax A/c

2

Particulars	₹	Particulars	₹
To Bank a/c (B/P)	160,000	By bal b/d	30,000
To bal. c/d	10,000	By statement of profit & loss a/c	40,000
	70,000		70,000



Hence, ₹ 60,000 being paid for tax.

SECTION :- C

14.

माना : Manu + Reena $\frac{1}{2} \rightarrow \frac{1}{3}$ (माना)
\$: 3 : 4 $\frac{1}{2} \rightarrow \frac{1}{3}$ (माना)

3

Match the list (A) with (B)

que

Ans

i) Increase in value of \pm credit side of Revaluation A/c Assets

(ii) Increase in value of \pm debit side of Revaluation A/c Liabilities

(iii) Accumulated profits \pm credit side of partners' Capital A/c
transferred to PCA

(iv) Loss on revaluation \pm debit side of partners' Capital A/c
transferred into PCA

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15.	Items	Major Head	Sub-Head
(3)	(i) short term Investment	Current Assets	Current Investments
	(ii) long term Borrowings	Non current Liabilities	-
	(iii) loose tools	Current Assets	Inventory

16. (i) Gross profit Ratio

$$= \frac{\text{Gross profit}}{\text{Revenue from operations}} \times 100$$

$$= \frac{₹ 1,60,000}{₹ 4,00,000} \times 100 = \boxed{40\%} \text{ Ans.}$$

Gross profit % sales - Cost of goods sold

$$= \frac{₹ 4,00,000 - ₹ 2,40,000}{₹ 4,00,000} \times 100 = 40\%$$

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(ii) Operating Ratio = $\frac{\text{Operating Cost}}{\text{Revenue from operation}} \times 100$

$$= \frac{320,000}{410,000} \times 100 = \frac{60}{100} = \boxed{15\%} \text{ Ans}$$

Operating cost = Cost of goods sold + selling and administrative expenses

$$= 240,000 + 30,000 + 50,000$$

$$= 320,000$$

(iii) Net profit Ratio = $\frac{\text{Net profit}}{\text{Revenue from operation}} \times 100$

$$= \frac{60,000}{410,000} \times 100 = \frac{60}{100} = \boxed{15\%} \text{ Ans}$$

Net profit = Gross profit + Indirect income - Indirect expenses

$$= 160,000 + 10,000 - 110,000$$

$$= 60,000$$



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Q. N.

17

Net profit before interest and tax and extraordinary items

Net profit	43000
(+) Transfer to general Reserve	7000
	50000

Cash flows from Operating Activities	
Net profit before interest tax & extraordinary items	50000
(+) Add cash expense / non operating exp	
depreciation	5000

P.T.O.





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17. Cash flow from Investing activities

200
100
100

Particulars	Amount (₹)
1) Sale of machine	2,00,000
2) Purchase of furniture	(50,000)
3) Interest received on investment	20,000
net cash inflow from investing activities	170,000

W.N. (i) Machine A/c

Particulars	₹	Particulars	₹
To bal. b/d	5,00,000	By Bank (B/P)	2,00,000
		By bal. c/d	3,00,000
	5,00,000		5,00,000

(ii) Furniture A/c

To bal. c/d	2,10,000		
To BANK (B/P)	50,000	By bal. c/d	2,50,000
	2,50,000		2,50,000



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SECTION : D

18.

4/2

$$\frac{P:Q:R}{2:3:1}$$

paid by Q = 30,000

paid by R = 50,000 = 3:5

share of P = $\frac{2}{6}$

share given to Q = $\frac{2}{6} \times \frac{3}{8} = \frac{6}{48}$

share given to R = $\frac{2}{6} \times \frac{5}{8} = \frac{10}{48}$

(gaining ratio) = 3:5

New profit sharing ratio = old ratio + gaining ratio

Q's share = $\frac{3}{6} + \frac{3}{48} = \frac{24+3}{48} = \frac{27}{48}$

R's share = $\frac{1}{6} + \frac{5}{48} = \frac{8+5}{48} = \frac{13}{48}$

$\frac{27}{48} : \frac{13}{48}$ [27:13]



Journal Entry.

S.No.	Particulars	Dr. Amt.	Cr. Amt.
1)	Q's Capital A/c Dr.	30,000	
	R's Capital A/c Dr.	50,000	
	To P's Capital A/c		80,000
	(Being amount paid for share) to retiring partner.		
2)	Profit and Loss Appropriation A/c Dr.	80,000	
	To Q's Capital A/c		42,000
	To R's Capital A/c		38,000
	(Being profit transferred to partners' Capital A/c).		

19.

~~20,000 x 10~~

App	AU	J Call	S & F
2.5	3	2	2.5

~~shareholder
 (200 m.)~~

~~x~~



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Journal Entries
in the books of Tusher Ltd.

S.No.	Particulars	Dr. amt.	Cr. amt.
1)	BANK a/c To Equity share application a/c (Being share application money received)	50,000	50,000
2)	Equity share application a/c To Equity share capital a/c (Being Equity share application money trans ferred to Capital A/c)	50,000	50,000
3)	Equity share allotment a/c To Equity share capital a/c (Being allotment money due)	60,000	60,000
4)	BANK a/c To Equity share allotment a/c (Being allotment money received)	60,000	60,000
5)	Equity share J call a/c To Equity share capital a/c (Being Equity share J call money due)	40,000	40,000



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	6)	BANK a/c To equity share I call a/c (Being I call money received)	Dr.	40,000	40,000
	7)	Equity share II & final call a/c To equity share capital a/c (Being II call money due)	Dr.	50,000	50,000
	8)	BANK a/c Call in arrears a/c (200 x 2.5) To equity share II & final call a/c (Being II & final call money received except a shareholder)	Dr. Dr.	49,500 500	50,000

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20 =

$$20,000 \times 91 \cdot \text{deb} \cdot \times 100, 5\% \cdot \text{discount} \times 100 - 95$$

App.	Dr.
50	65



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Journal Entries in the books of Rameshwar Limited

S.no	particulars	Dr. amt.	Cr. amt.
1)	BANK a/c Dr. To 9-1. Debenture application a/c (Being application money received)	6,00,000	60,000
2)	9-1. Debenture application a/c Dr. To 9-1. Debenture a/c (Being application money transferred)	6,00,000	6,00,000
3)	9-1. Debenture allotment a/c Dr. Discount on issue of debenture a/c Dr. To 9-1. Debenture a/c (Being allotment money due)	13,00,000 1,00,000	14,00,000
4)	BANK a/c Dr. To 9-1. Debenture allotment a/c (Being allotment money received)	13,00,000	13,00,000

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Very short

(1)

Partnership deed

The partnership deed can be of 8 types on the basis of partnership.

On the basis of liability

On the basis of purpose

On the basis of time

On the basis of legality

fixed time

non-fixed type

Legal

Illegal

partnership

of partnership

partnership

partnership

limited liability

unlimited liability

partnership at will

particular partnership

partnership

partnership

at will

Oral

Partnership is offer + Acceptance

written (Partnership deed)

Partnership deed can be made on these types of partnership

समाप्त

BSER-177/2024