### MARKING SCHEME

## CLASS – XII (2023-24)

## ACCOUNTANCY (903)

Q No.	Questions	Marks
1.	(A) पुराने लाभ बंटवारे के अनुपात में साझेदारों को वितरित किया जाता है (A) Distributed to the partners in old profit sharing ratio	1
2.	(D) Profit and Loss Suspense A/cDr. To Deceased Partner's Capital A/c.	1
3.	(B) वसूली खाता (Realisation A/c)	1
4.	साझेदारी अधिनियम 1932 (Partnership Act 1932)	1
5.	जब तक कुछ न कहा गया हो,नए साझेदार के प्रवेश पर पुराने साझेदारों का त्याग अनुपात उनके पुराने अनुपात के बाराबर होगा।	1
	Unless otherwise stated, the sacrificing ratio of old partners on the admission of a new partner shall be equal to their old ratio.	
6.	(A) (A) तथा (R) दोनों सत्य हैं और (R) कथन (A) की सही व्याख्या है। (A) Both (A) and (R) are true and (R) is the correct explanation of statement (A).	1
7.	(A) तथा (R) दोनों सत्य हैं और (R) कथन (A) की सही व्याख्या है। (A) Both (A) and (R) are true and (R) is the correct explanation of statement (A).	1
8.	रजिस्टर्ड पूँजी या नाममात्र की पूँजी (Registered or Nominal Capital)	1
9.	(i) लाभ और हानि का विवरण और (ii) तुलन पत्र (i) Statement of Profit and Loss and (ii) Balance Sheet.	1
10.	(C) 4:2:3	1
11.	कई बार जब कम्पनी ऋण लेती है तो ऋण की प्रतिभूति के रूप में मूल प्रतिभूति के अतिरिक्त ऋणपत्रों को भी सहायक प्रतिभूति के रूप में दे देती है। ब्याज अथवा मूलधन के भुगतान में त्रुटि की दशा में ऋणदाता अपना सम्पूर्ण ऋण व ब्याज पहले तो मूल प्रतिभूति से वसूल करता है और शेष ऋण के लिए वह कम्पनी का ऋणपत्रधारी बन जाता है।	2
	Many times when a company takes a loan, it gives debentures as collateral security in addition to the principal security as security for the loan. In case of default in payment of interest or principal, the lender first recovers his entire loan and interest from the principal security and becomes the debenture holder of the company for the remaining loan.	

STATE OF THE PARTY	Particulars		7	Particulars		
(4	terest on A's Capita /7 of 1,40,000) lary to B (3/7 of 1,4		80,000 60,000 1,40,000	By Profit & Loss A/c (Net Profit)	1,40,000	1
Worki	ng Note :				₹	
Int	terest on A's Capital lary of B	1 = 10% c = ₹15,0	얼마 나는 하는 것이 없는 것이 없는 것이 없어요.	000	2,40,000 1,80,000 4,20,000	1
Sir profit w	ill be distributed in Interest	is only ₹ the ratio on on Capital 0,000 4	of appropria	thich is less than appropriations ations to be made: Salary 1,80,000	s of ₹4,20,000,	
	-		OR अथ			
(i) किसी साइ	झेदार द्वारा फर्म में	और पँजी ल				1+
	KINIX QIXI IVII II	X		••		
/··· <del>L\ L\</del>	_		<u> </u>		_	
(॥) किसा सा	झेदार द्वारा अन्य सा	झेदारों की	सहमति से	स्थायी रूप से फर्म से पूँजी निका	लने पर।	
	झेदार द्वारा अन्य सा partner invests more				लने पर।	
(i) When a p	partner invests more	capital in t	the firm, and	ı		
(i) When a p	partner invests more	capital in t	the firm, and	n the firm with the consent of the	e other partners.	
(i) When a p	partner invests more	capital in t	the firm, and s capital from	ı	e other partners.	1/2
(i) When a p	partner invests more partner permanently Goodwill	capital in t withdraw = =	the firm, and s capital from	n the firm with the consent of the Profits × 4 year's purchas Profits × 4	e other partners.	1/2
(i) When a p	partner invests more partner permanently Goodwill 24,000	capital in t withdraw	Super I Super I 24,000	n the firm with the consent of the Profits × 4 year's purchas Profits × 4	e other partners.	
(i) When a p	Goodwill 24,000 Super Profit	capital in t withdraw	Super I Super I Super I 24,000 4 Capital	m the firm with the consent of the Profits × 4 year's purchas Profits × 4  = ₹6,000  Employed <sup>(1)</sup> × Normal R	e other partners.	1/2
(i) When a p	Goodwill 24,000 Super Profit	capital in to withdraw  = = s = its =	Super I Super I Super I 24,000 4 Capital	m the firm with the consent of the Profits × 4 year's purchase Profits × 4  = ₹6,000  Employed <sup>(1)</sup> × Normal R 100	e other partners.	1/2 1/2 1/2
(i) When a p	Goodwill 24,000 Super Profit	capital in to withdraw  = = s = its = = =	Super I Super I Super I 24,000 4 Capital 75,000 Average Super P	The firm with the consent of the Profits $\times$ 4 year's purchase Profits $\times$ 4 $= ₹6,000$ $Employed^{(1)} \times Normal R$ $100$ $\times \frac{10}{100} = ₹7,500$	e other partners.	1/2
(i) When a p	Goodwill 24,000 Super Profit Normal Prof	capital in to withdraw  withdraw  s  s  s  s  fits  s  fits  s  s  s  s  s  s  s  s  s  s  s  s	Super I Super I Super I 24,000 4 Capital 75,000 Average Super P ₹6,000	The firm with the consent of the Profits $\times$ 4 year's purchase Profits $\times$ 4 $= ₹6,000$ $\frac{\text{Employed}^{(1)} \times \text{Normal R}}{100}$ $\times \frac{10}{100} = ₹7,500$ The Profits - Normal Profits Profits + Normal Profits	e other partners.	1/2
(i) When a p	Goodwill 24,000 Super Profit Normal Prof	capital in to withdraw  withdraw  s  s  s  s  fits  s  fits  s  s  s  s  s  s  s  s  s  s  s  s	Super I Super I Super I 24,000 4 Capital 75,000 Average Super P ₹6,000	The firm with the consent of the Profits $\times$ 4 year's purchase Profits $\times$ 4  Profits $\times$ 4 $=$ ₹6,000  Employed <sup>(1)</sup> $\times$ Normal R  100 $\times \frac{10}{100} = ₹7,500$ Profits $-$ Normal Profits Profits $+$ Normal Profits $+$ ₹7,500 $=$ ₹13,500.  Put Assets $+$ ₹ Assets $-$ Liabelian Liabelian Research Profits $+$ ₹ 7,500 $=$ ₹13,500.	e other partners.	1/2 1/2
(i) When a g	Goodwill 24,000 Super Profit Normal Prof	capital in t / withdraw = = s = its = = Fits = = Employe	the firm, and seed from Super I Super I 24,000 4 Capital 75,000 Average Super P ₹6,000 ed (or Ne OR अध	The firm with the consent of the Profits $\times$ 4 year's purchase Profits $\times$ 4  Profits $\times$ 4  Profits $\times$ 4  Profits $\times$ 4  Profits $\times$ 8  Profits $\times$ 9  Profits $\times$ 100  Profi	e other partners.	1/2 1/2

	Date	Particulars	L.F	Debit (Rs.)	Credit (Rs.)					
	1.	Bank A/c Dr.		1,80,000						
		To Premium for goodwill A/c			60,000					
		To C's capital A/C			1,20,000	1/2				
		(being amount of goodwill premium brought								
	2.	in cash)		60,000						
		Premium for goodwill A/c Dr.			60,000					
		To A's Capital A/c				1				
		(being Transfer of premium for goodwill to sacrificing partner's in sacrificing ratio)								
	Calculatio	Calculation of new profit sharing ratio : C takes 1/4 <sup>th</sup> share out of 1.								
	Thus, the remaining profit is ¾ , this is divided equally between A and B.									
	A's new sh	nare = $\frac{3}{4} \times \frac{1}{2} = \frac{3}{8}$				1/2				
	B's new share = $\frac{3}{4} \times \frac{1}{2} = \frac{3}{8}$									
	Sacrifice n	Sacrifice made by $A = 5/8 - 3/8 = 2/8$								
	Sacrifice n	nade by B = 3/8-3/8 = 0								
15.	( <b>ii</b> ) 'i	पत्तियों और दायित्त्वों के पुनर्मुल्यांकन पर उसके हि पुस्तको में दिखाई गई ख्याति के अपलेखन में उसव s share of the loss on revaluation of assets and lia s share in the write-off of goodwill shown in the b	ना हिस्सा pilities;			1+1				
16.										
	Date	Particulars		Debit	Credit					
				(Rs.)	(Rs.)					
		Share Capital A/c		7,000		1/2				
		Dr.								
		To share first call A/c			2,000					
		To share forfeiture A/c			5,000					
		(Being forfeiture of 1000 share )								
		Bank A/c	Dr.	2,400						
		Share Forfeiture A/c	Dr.	1,800		1/2				
		To Share Capital A/c			4,200					

	(Be	ing <u>600</u> shares reissued @4 per	share)					
	Sha	re Forfeiture A/c		Dr.	1,	200		1
		To Capital Reserve A/c					1,200	
	(Be	ing forfeiture money transferred	d to capital r	reserve)				
	Working note:							
	Forfeiture amo	unt on 1000 share	= Rs. 5,00	00				
	Therefore, For	feiture amount on 600 share = F	Rs. 5000/10	00 X 600 = Rs. 3	3,000			1
	Less: Loss on re	eissue		= Rs.	1,800	_		1
		Transferred to Capital Reserved	ł	Rs.	1,200	-		
						_		
17.	वसल	n गी पर लाभ–हानि को वसूली ख	ाता बनाकर	आसानी से ज्ञात र्	केया उ	जा सकता है	:	
	Dr.			N ACCOUNT			Cr.	½ x6=
		Particulars	₹	Par	rticula	irs	7	
	To Assets To Bank (Liabilities paid) To Bank (Expenses of realisation)		5,00,000 By Liabilities 1,00 1,00,000 By Bank (Assets realised) 4,20 5,000 By Capital A/cs (Loss on realisation) 85,					
			6,05,000				6,05,000	
18.		Be	ooks of Ver	us Ltd.				
	D		JOURN	AL	L.F.	Dr. (₹)	Cr. (₹)	
	Date (i)	Sundry Assets A/c To Sundry Liabilities A To Cayns Ltd. To Capital Reserve A/c	A/c c (Balancin	(77) (77) (10)	L.F.	10,00,00	1 80 000	1
		(Business purchased from	Cayns Ltd	Dr.		7,60,00 40,00		1
	(ii)	Cayns Ltd. Discount on issue of Debe						
	(ii)	Discount on issue of Debe To 9% Debentures A/o (8,000, 9% Debentures of discount of 5%)	c ₹100 each	issued at a		40.0		
	(ii)	Discount on issue of Debe To 9% Debentures A/o (8,000, 9% Debentures of	e ₹100 each oss (Note 2 of Debentu	issued at a  Dr. res A/c		40,0		1/2

	TABLE SHOWING	ADJUSTN	MENT		
		A	<i>B</i> ₹	C	Total ₹
interest th	ready credited @ 9% at should have been credited @ 10%	16,200 18,000	5,400 6,000	10,800 12,000	32,400 36,000
By allowi firm will	ess credited with  ng this interest, the profits of the be reduced by ₹3,600. This loss will in the ratio of 2:1:2.	1,800	600 720	1,200 1,440	3,600 3,600
	Net effect	Cr. 360	Dr. 120	Dr. 240	
	ADJUSTMEN	T ENTRY			
Date	Particulars		L.F.	Dr. (₹)	Cr. (₹)
2022 April 1	B's Current A/c C's Current A/c To A's Current A/c (Interest less charged on capital, now	D D rectified)	23	120 240	360

5. Debit of Current A/c.

6. Credit of Current A/c.

	7 (4)		JOU	JRNAL		_	
Da	Reserve Fund A To Kanu's C To Manu's C To Akansha's (Reserve Fund tr	apital A/c apital A/c s Capital A/c		Dr.	L.F.	Dr. (₹) 30,000	6,000 9,000 15,000
	Manu's A/c To Kanu's Ca (Kanu's share of Capital A/c)		nsferre	Dr.		30,000	30,000
Dr.		KANU'S	CAPI	TAL ACCOUNT			Cr.
100	Particulars		₹	Particula	irs		₹
100000	To Kanu's Loan A/c			By Balance b/d By Reserve Fund By Manu's Capital A	√c		1,00,000 6,000 30,000
		1,30	6,000				1,36,000
Revaluation Account							
	Particulars Particulars	Amount		 Particulars		Ar	nount
_		2,000	ВуТ	Provision for Doubtful dek Typewriter Provision for discount on		2	2,000 2,600 400
	pital A/c	1,000 5,000		TOVISION TO DISCOUNT ON	Cieditoi		5,000
		,					•

Particulars	А	В	С	Particulars	А	В	С
To Balance c/d	60,000	35,000	-	BY Balance b/d	40,000	30,000	-
				By Reserve Fund	8,000	4,000	-
				By Revaluation	2,000	1,000	-
				By Premium for Goodwill	10,000	-	-
	1,42,000	1,18,000	-		60,000	35,000	-
To Balance C/d	60,000	35,000	19,000	By Balance B/d By Bank	60,000	35,000	19,000
	60,000	35,000	19,000		60,000	35,000	19,000

1.5

Partner's Capital A/c

#### **Balance Sheet**

### as at 1<sup>st</sup> April 2022

Liabilities		Amount	Assets		Amount
Capital A/c			Machinery		33,600
A 60,000			Building		25,000
В 35,000			Stock		20,000
C <u>19,000</u>		1,14,000	Bank		14,000
Creditors	20,000		Sundry debtors	40,000	
Less: Provision	<u>400</u>	19,600	Less: Provision	<u>1,600</u>	38,400
			Typewriter		2,600
		1,33,600			1,33,600

### Working notes:

C's capital is not given in the question. He will bring capital according to his share of profit. C's share in the profits is 1/6. A and B are shareholders in the remaining 5/6. After all adjustments, A and B's capital is Rs. 60,000 + Rs. 35,000 = Rs. 95,000.

If capital for 5/6 part = 95,000

Then capital for 1 part =  $95,000 \times 6/5 = 1,14,000$ 

Therefore, capital for 1/6 part is = 1,14,000 x 1/6 = 19,000

#### Calculation of bank balance:

Goodwill brought in cash by C	10,000
Capital brought in cash by C	19,000
	29,000
(-) Bank overdraft	<u>15,000</u>
Balance in bank	<u>14,000</u>

OR अथवा

1. नया लाभ विभाजन अनुपात ज्ञात करना।

1x5=5

- 2. ख्याति का लेखांकन व्यवहार
- 3. सम्पत्तियों एवं दायित्वों के पुनर्मूल्यांकन के लिए लेखांकन व्यवहार
- 4. संचयों एवं संचित लाभों का लेखांकन व्यवहार
- 5. साझेदारों की पूँजियों को नए लाभ-विभाजन अनुपात में समायोजित करना।

1

1

1. To find out the new profit sharing ratio. 2. Accounting treatment of goodwill 3. Accounting treatment for revaluation of assets and liabilities 4. Accounting treatment of reserves and accumulated profits 5. To adjust the capitals of partners as per the new profit sharing ratio. 22. **JOURNAL** Sr. No. **Particulars** Debit Credit Bank A/c .....Dr. 34,00,000 To Equity Share Capital A/c 34,00,000 (Being application money received) 1/2 Equity share Application A/c 34,00,000 24,00,000 To Equity share capital A/c 6,00,000 To Equity share allotment A/c 1/2 4,00,000 To Bank A/c (Being shares allotted and balance refunded) 51,00,000 Equity share allotment A/c 36,00,000 To Equity share capital A/c 15,00,000 To securities premium reserve A/c (being share allotment money including premium 1/2 due) Bank A/c .....Dr. 42,00,000 Calls in arrears A/c .....Dr. 3,00,000 1/2 To Equity share allotment A/c 45,00,000 (being allotment money received) Equity share capital A/c .....Dr. 4,00,000 1,00,000 Securities premium reserve A/c ......Dr. 2,00,000 1/2 To share forfeited A/c 3,00,000 To calls in arrears A/c (Being 4000 share forfeited for non payment of

	OR	अथवा			
Transfer t	co Capital Reserve			90,000	
Le	ess: Loss on Reissue	= 3,000 × 20	)	60,000	
Hence, Fo	orfeited amount on 3,000 shares	= <u>2,00,000</u> > 4,000	¢ 3,000	1,50,00	
Forfeited	amount on 4,000 shares	= ₹2,00,000			
(3) Transf	er of Capital Reserve :				
	unt received on allotment in cash	-116		42,00,000	
Less: Ami	ount not received from Anand on allotme	ent		45,00,000 <u>3,00,000</u>	
	ess received on application			6,00,000	
(c) Total a	amount due on allotment: 60,000 shares	× 85		51,00,000	
	ess received on application stage t money not received			<u>40,000</u> <u>300000</u>	
	t money due from Anand = 4,000 × 85			3,40,000	
(b)				₹	
Excess a <sub>l</sub>	oplication money received : ares-4,000 shares = 1,000 shares × 40 = ₹		5.10.25		1.5
	umber of shares applied by Anand = 4,00	00 × 5/4 = 5,000	shares		
	Hotment has been made in the ratio of 5 ants of $60,000 \times 5/4=75,000$ shares.	: 4. It means 60,	000 shares hav	e been allotted	
Working Note	25:				
re	serve A/c)				
(b	eing share forfeited money transferred t	o capital	,	,	1/2
31	To Capital Reserve A/c		90,000	90,000	
	eing forfeited share reissued at Rs.14 pe are forfeited A/c Dr.	r snare)			
(5)	To share capital A/c		60,000	3,00,000	1/2
Sh	are Forfeiture A/cDr.		2,40,000		
	ank A/cDr.				
	otment including premium)				

अंशों के अभिदान का अर्थ है कि कोई व्यक्ति या संस्था किसी कंपनी के अंश (शेयर) खरीदने के लिए आवेदन कर रहा है। कंपनी द्वारा अंश निर्गमन (शेयर जारी करना) करने के बाद,

1+4=5

निवेशक अंशों के लिए अभिदान (आवेदन) करते हैं,जिससे कंपनी को पूंजी प्राप्त होती है।

अधिक अभिदान एवं अल्प अभिदान में अन्तर

3	न्तर का आधार	अंशों का अधिक अभिदान (Oversubscription of Shares)	अंशों का अल्प अभिदान (Undersubscription of Shares		
1.	आवेदित अंश (Shares Applied) आवेदन स्वीकार	इस दशा में जनता द्वारा आवेदन किए गए अंश उन्हें प्रस्तावित (Offer) किए गए अंशों की संख्या से अधिक होते हैं। सभी आवेदनों को स्वीकार नहीं किया	इस दशा में जनता द्वारा आवेदन किए गए अंश उन्हें प्रस्तावित (Offer) किए गए अंशों की संख्या से कम होते हैं। सभी आवेदनों को पूर्ण रूप से स्वीकार		
1	करना (Acceptance of Applications)	जाता है। या तो कुछ को अस्वीकार किया जाता है अथवा अंशों का आनुपातिक (pro-rata) आबंटन किया जाता है।	किया जाता है।		
3.	आधिक्य आवेदन राशि की वापसी (Refund of Excess Application money)		क्योंकि सभी को पूर्ण अंश आबंटित किए जाते हैं अत: वापिस करने योग्य आधिक्य राशि होती ही नहीं है।		
4.	न्यूनतम अभिदान (Minimum Subscription)	इस दशा में कम्पनी को न्यूनतम अभिदान (निर्गमन राशि का 90%) की समस्या का सामना नहीं करना पड़ता है।	इस दशा में कम्पनी को न्यूनतम अभिदान की समस्या का सामना करना पड़ सकता है।		

Basis		Over-Subscription	Under-subscription
1.	Shared applied	Shares Applied In this case,	In this case, the number of
		the number of shares applied	shares applied by the public is
		by the public is more than the	less than the number of shares
		number of shares offered.	offered.
2.	Acceptance of	All applications are not	All applications are fully
	Application	accepted. Some may be	accepted.
		rejected or shares are allotted	
		on a pro-rata basis.	
3.	Refund of Excess	The excess application money	Since all applicants receive full
	Application money	is either refunded or adjusted	allotment, there is no excess
		in allotment or future calls.	amount to be refunded.
4.	Minimum Subscription	The company does not face	The company may face
		any issue regarding minimum	difficulty in receiving minimum
		subscription (90% of issued	subscription.
		capital).	

23.

	(Profitability) तथा वित्तीय स्थिति (Financial Position) के विषय में जानकारी प्रदान करते हैं। Ans. Financial statements are the end results of the accounting process. They provide information about the profitability and financial position of a business.	
24.	(D) लेखांकित तथ्य (D) Recorded Facts	1
25.	बैंक ओवरड्राफ्ट में कमी को आम तौर पर नकदी प्रवाह विवरण के अंतर्गत वित्तीय गतिविधियों के अंतर्गत नकदी बहिर्वाह के रूप में वर्गीकृत किया जाता है।  A decrease in a bank overdraft is generally classified as a cash outflow under financing activities within a statement of cash flows.	1
26.	(A) (A) तथा (R) दोनों सत्य हैं और (R) कथन (A) की सही व्याख्या है। (A) Both (A) and (R) are true and (R) is the correct explanation of statement (A).	1
27.	संचालन व्यय operating expenses	1
28.	(i) लाभ-हानि के विषय में सूचना प्रदान करना   (ii) वित्तीय स्थिति के विषय में सूचना प्रदान करना। (i) To provide information about profit and loss. (ii) To provide information about financial position.	1+1=2
29.	Cost of Revenue from Operations = Revenue from Operations - Gross Profit	1/2
	= ₹6,00,000-25% of ₹6,00,000	
	=₹6,00,000-₹1,50,000 = ₹4,50,000	1/2
	Inventory Turnover Ratio = Cost of Revenue from Operations	1/2
	Average Inventory	
	3 (Given) = <u>4,50,00</u>	
	Average Inventory	
	Average Inventory = ₹4,50,000/3 = ₹1,50,000	1/2
	Opening Inventory + Closing Inventory = Average Inventory × 2 = ₹1,50,000 × 2 = ₹3,00,000	1/2
	Since Opening Inventory is 25% of Closing Inventory, ratio between Opening Inventory and Closing Inventory will be 25: 100 Or 1:4	1
	Opening Inventory = ₹3,00,000× 1/5 =₹ 60,000	
	Closing Inventory = $3,00,000 \times 4/5 = 2,40,000$	
	<b>OR अथवा</b> Inventory Turnover Ratio = <u>Cost of Revenue from Operations (Cost of Goods Sold</u> ) =times Average Inventory	1+2=3

उच्च स्टॉक आवर्त अनुपात यह प्रदर्शित करता है कि स्टॉक तीव्र गति से संचालन क्रियाओं से आगम में परिवर्तित हो रहा है। इस अनुपात में सुधार होने का अर्थ है कि या तो स्टॉक में कम विनियोग से उतनी ही मात्रा में संचालन क्रियाओं से आगम हो रहा है अथवा स्टॉक में बिना वृद्धि के ही संचालन क्रियाओं से आगम की मात्रा में वृद्धि हो गई है।

Inventory Turnover Ratio = Cost of Revenue from Operations (Cost of Goods Sold) = .....times Average Inventory

A high stock turnover ratio shows that the stock is being converted into revenue from operating activities at a faster pace. An improvement in this ratio means that either the same amount of revenue is being generated from operating activities with less investment in stock or the amount of revenue from operating activities has increased without any increase in stock.

30.

# Calculation of Cash from Investing Activities

Particulars	Amount
	₹
Sale of Plant and Machinery	40,000
Sale of Land (See Note 1)	1,60,000
Purchase of Plant & Machinery (See Note 2)	(2,60,000)
Purchase of Non-Current Investments	(60,000)
Net Cash flows from Investing Activities	(1,20,000)

Working Note No. I Dr.	LAN	D A/C	
Particulars Particulars	Amount	Particulars	Amount
To Balance b/d To Gain on Sale of Land A/c	60,000	By Bank A/c (Sale of Land) (Balancing Figure) By Balance c/d	1,60,000 1,00,000 2,60,000

Particulars	Amount	Particulars	Amount	
To Balance b/d To Bank A/c (Purchase of Machinery)	₹ 8,50,000	By Depreciation By Bank A/c (Sale of Machinery) By Loss on Sale of Machinery	₹ 50,000 40,000	1.
(Balancing Figure)	2,60,000	A/c By Balance c/d	20,000 10,00,000 11,10,000	

#### OR अथवा

यह एक विशेष अवधि के दौरान रोकड़ एवं रोकड़ समतुल्यों (Cash equivalents) के स्त्रोतों (Inflow or Sources) तथा उपयोगों (Outflows or uses) का विवरण है। रोकड़ प्रवाह विवरण की चार सीमाएँ :

- 1. तरलता का माप करने के लिए उपयुक्त नहीं ।
- 2. ऊपरी दिखावाट की संभावना ।
- 3. गैर नकदी व्यवहारों की अवहेलना

1+4=5

	4. लेखांकन के उपार्जन आधार की अवहेलना ।	
	It is a statement of the inflows or sources and outflows or uses of cash and cash equivalents during a particular period.	
	Four limitations of the cash flow statement:  1. Not suitable for judging the liquidity	
	Possibility of window dressing	
	3. It ignores non-cash transaction	
	4. It ignores the accrual concept of accounting	
	COMPUTERIZED ACCOUNTING	
23	Data, Report, Ledger, Hardware, Software. (any two)	½ marks each
24	(i) Accounting transactions	½ marks
	(ii) Accounting software	each
25	(C) Assets, Capital, Liabilities, Revenue and Expenses	1
26	(C) Column between start and end points of Excel sheet	1
27		1
21	(C) Data is not made available to everybody.	1
28	Sequential codes:- Sequential codes are those codes in which the numbers or letters are arranged in a consecutive order. These types of codes are mostly applied in source documents such as cheques, invoices.  It also helps in document search by tracking a relevant document based on the code or by identifying the missing codes in a document based on the numbers.	1
	<b>Mnemonic codes:-</b> Mnemonic codes are those codes that consist of alphabets or abbreviations as symbols for codifying a piece of information. E.g. HQ for headquarters, DLI for Delhi in train bookings.	1
29	A graph is defined as a diagram or a pictorial representation that represents the interrelation between data or values in an organized manner.	1
	The three advantages of graphs are as follows: (any two)	1+1
	It makes data presentable and easy to understand.	1+1
	2. It helps in summarizing the data in a crisp manner.	
	3. It helps in the comparison of data in a better way.	
	OR	
	Types of vouchers (any three):	
	(i) <b>Contra voucher:</b> Used for fund transfer between cash and Bank A/c only. This voucher is used if cash is withdrawn from Bank for office or deposited in the Bank from office.	1+1+1

		wards any income s advance etc.	uch as receipts	from Debtors	s, loan/advan	ce taken or re	fund of	
(i	iii) Pa	ayment Voucher: Al	I outflow of mo	oney is record	ed through p	ayment vouch	ner such payments	
		e towards any purc		-		-	. ,	
		ournal Voucher: It is tment between led		nt voucher, no	rmally used fo	or non-cash tr	ansactions like	
Т	The e	rror is #NUM! Error	. The steps to c	correct it are:				1
	1.	. Optionally, click t	he cell that dis	splavs the erro	or. click the bu	itton that app	ears and then click	
		show calculation		,	,			1
	2.		imeric argume a worksheet fu	nt. Make sure inction that it	e that the argi	uments used i s IRR or RATE	n the function are and the function	า
C	3. OR	. Then click the Mi		> Excel option	_		_	1
					in E		_	
	OR		Pay	roll	in E		_	
	OR	1 - : >	Pay	roll	in E	xce	1	
	SUM	1 - E >	Pay  B	roll  =SUM(F2:F6  C  Total  Hours	in E	E Total Overtime	F	
	SUM	A Employee Name	Pay/Hour	FOII  =SUM(F2:F6  C  Total  Hours  Worked	D Overtime/	E Total Overtime Hours	F Gross Pay	
	SUM 1 2	A Employee Name Mathew Roy	Pay/Hour	FOII  =SUM(F2:F6  C Total Hours Worked 160	D Overtime/ Hour 30	E Total Overtime Hours 10	F Gross Pay 3500	
	SUM  1 2 3	A  Employee Name  Mathew Roy Rogger Peng	Pay/Hour  20 30	FOII  SUM(F2:F6  C  Total  Hours  Worked  160  140	D Overtime/ Hour 30 40	E Total Overtime Hours 10 20	F Gross Pay 3500 5000	1
	1 2 3 4	A  Employee Name  Mathew Roy Rogger Peng Ram Prakash	Pay  B  Pay/Hour  20 30 20	roll  =SUM(F2:F6  C Total Hours Worked 160 140 155	D Overtime/ Hour 30 40 30	E Total Overtime Hours 10 20 10	F Gross Pay  3500 5000 3400	