

**CLASS : 12th (Sr. Secondary)**

**2058/2008**

**Series : SS-M/2017**

Total No. of Printed Pages : 56

**SET : A, B, C & D**

**MARKING INSTRUCTIONS AND MODEL ANSWERS**

**ACCOUNTANCY**

**ACADEMIC/OPEN**

(Only for Fresh Candidates)

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उप-परीक्षक मूल्यांकन निर्देशों का ध्यानपूर्वक अवलोकन करके उत्तर-पुस्तिकाओं का मूल्यांकन करें। यदि परीक्षार्थी ने प्रश्न पूर्ण व सही हल किया है तो उसके पूर्ण अंक दें।

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**General Instructions :**

- (i) Examiners are advised to go through the general as well as specific instructions before taking up evaluation of the answer-books.
- (ii) Instructions given in the marking scheme are to be followed strictly so that there may be uniformity in evaluation.
- (iii) Mistakes in the answers are to be underlined or encircled.
- (iv) Examiners need not hesitate in awarding full marks to the examinee if the answer/s is/are absolutely correct.

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- (v) *Examiners are requested to ensure that every answer is seriously and honestly gone through before it is awarded mark/s. It will ensure the authenticity as their evaluation and enhance the reputation of the Institution.*
- (vi) *A question having parts is to be evaluated and awarded partwise.*
- (vii) *If an examinee writes an acceptable answer which is not given in the marking scheme, he or she may be awarded marks only after consultation with the head-examiner.*
- (viii) *If an examinee attempts an extra question, that answer deserving higher award should be retained and the other scored out.*
- (ix) *Word limit wherever prescribed, if violated upto 10%. On both sides, may be ignored. If the violation exceeds 10%, 1 mark may be deducted.*
- (x) *Head-examiners will approve the standard of marking of the examiners under them only after ensuring the non-violation of the instructions given in the marking scheme.*

- (xi) *Head-examiners and examiners are once again requested and advised to ensure the authenticity of their evaluation by going through the answers seriously, sincerely and honestly. The advice, if not heeded to, will bring a bad name to them and the Institution.*
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**महत्त्वपूर्ण निर्देश :**

- (i) अंक-योजना का उद्देश्य मूल्यांकन को अधिकाधिक वस्तुनिष्ठ बनाना है। अंक-योजना में दिए गए उत्तर-बिन्दु अंतिम नहीं हैं। ये सुझावात्मक एवं सांकेतिक हैं। यदि परीक्षार्थी ने इनसे भिन्न, किन्तु उपयुक्त उत्तर दिए हैं, तो उसे उपयुक्त अंक दिए जाएँ।
- (ii) शुद्ध, सार्थक एवं सटीक उत्तरों को यथायोग्य अधिमान दिए जाएँ।
- (iii) परीक्षार्थी द्वारा अपेक्षा के अनुरूप सही उत्तर लिखने पर उसे पूर्णांक दिए जाएँ।
- (iv) वर्तनीगत अशुद्धियों एवं विषयांतर की स्थिति में अधिक अंक देकर प्रोत्साहित न करें।
- (v) भाषा-क्षमता एवं अभिव्यक्ति-कौशल पर ध्यान दिया जाए।

- (vi) मुख्य-परीक्षकों/उप-परीक्षकों को उत्तर-पुस्तिकाओं का मूल्यांकन करने के लिए केवल Marking Instructions/Guidelines दी जा रही हैं, यदि मूल्यांकन निर्देश में किसी प्रकार की त्रुटि हो, प्रश्न का उत्तर स्पष्ट न हो, मूल्यांकन निर्देश में दिए गए उत्तर से अलग कोई और भी उत्तर सही हो तो परीक्षक, मुख्य-परीक्षक से विचार-विमर्श करके उस प्रश्न का मूल्यांकन अपने विवेक अनुसार करें।

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**SET – A**
**PART – A****(Not for Profit and Partnership Accounts)**

1. Income and Expenditure Account का अर्थ लिखने पर।  
1
2. साझेदारी अधिनियम 1932 के अनुसार साझेदारी की परिभाषा लिखने पर।  
1
3. C's share =  $\frac{5}{8} \times \frac{1}{2} = \frac{5}{16}$   
D's share =  $\frac{3}{8} \times \frac{1}{3} = \frac{1}{8}$   
A's share =  $\frac{5}{8} - \frac{5}{16} = \frac{5}{16}$  1/2

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**2058/2008**

$$\text{B's share} = \frac{3}{8} - \frac{1}{8} = \frac{2}{8} \quad \frac{1}{2}$$

New sharing profit ratio

A      B      C      D

$$\frac{5}{16} : \frac{2}{8} : \frac{5}{16} : \frac{1}{8}$$

$$= 5 : 4 : 5 : 2 \quad \frac{1}{2}$$

4. Ram share in the firm =  $\frac{3}{10}$

$$\text{Rahim received from Ram share} = \frac{3}{10} \times \frac{3}{5} = \frac{9}{50}$$

$$\text{Krishan received from Ram share} = \frac{3}{10} \times \frac{2}{5} = \frac{6}{50} \quad \frac{1}{2}$$

Now :

$$\text{Rahim share in firm} = \frac{2}{10} + \frac{9}{50} = \frac{19}{50}$$

$$\text{Krishan share in firm} = \frac{1}{10} + \frac{6}{50} = \frac{11}{50}$$

$$\text{Arjun share in firm} = \frac{4}{10} = \frac{4}{10}$$

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New sharing profit ratio

Rahim      Krishan      Arjun

$$\frac{19}{50} \quad : \quad \frac{11}{50} \quad : \quad \frac{4}{10}$$

$$19 \quad : \quad 11 \quad : \quad 20 \quad \frac{1}{2}$$

5. ख्याति का अर्थ लिखने पर। 1
6. साझेदारी के समापन का अर्थ लिखने पर। 1
7. Income and Expenditure Account for the year ended 31-03-2016

<b>Expenditure</b>	<b>Amount ₹</b>	<b>Income</b>	<b>Amount ₹</b>
		By Subscription 1,08,000	
		Add : Outstanding Sub : on 31-3-2016 or 12,000	1,20,000
		By Subscription Rec. 1,16,000	
		Less : 5,000 + 3,000 8,000	
		1,08,000	
		+ O/S corr. 12,000	1,20,000

2

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Working Note :

Outstanding subscriptions on 31-3-2016

Total number of member = 500

Sub. Fees per member = ₹ 240

Total subscription due for the year ended 31-3-2016

=  $500 \times 240 = ₹ 1,20,000$

Received subscription 2015-16 = ₹ 1,08,000

Balance Outstanding subscriptions on 31-3-16

= ₹ 12,000      2

**8. Profit and Loss Appropriation Account**      2

Particulars	Amount ₹	Particulars	Amount ₹
To A's Capital ₹ 60,000		By profit & Loss A/c (Net Profit)	1,05,000
Less transferred to C 2,000	58,000		
To B's Capital ₹ 30,000			
Less transferred to C 1,000	29,000		
To C's Capital ₹ 15,000			
Add : transferred from A      2,000			
Add : transferred from B      1,000	18,000		
	1,05,000		1,05,000

2

Working Note : (i)

$$\begin{aligned} \text{A's share in profits} &= ₹ 1,05,000 \times \frac{4}{7} \\ &= ₹ 60,000 - 2,000 = 58,000 \end{aligned}$$

$$\begin{aligned} \text{B's share in profits} &= ₹ 1,05,000 \times \frac{2}{7} \\ &= ₹ 30,000 - 1,000 = 29,000 \end{aligned}$$

$$\begin{aligned} \text{C's share in profits} &= ₹ 1,05,000 \times \frac{1}{7} \\ &= ₹ 15,000 + 3,000 = 18,000 \end{aligned}$$

C's share in profits amounts to ₹ 15,000 where as the minimum guaranteed amount is ₹ 18,000. Hence the deficiency will be born by A and B in the ratio of  $\frac{4}{7} : \frac{2}{7}$  i.e.

$$\begin{aligned} \text{A} &= ₹ 3,000 \times \frac{4}{6} = ₹ 2,000 \quad \text{and} \quad \text{B} = ₹ 3,000 \times \frac{2}{6} \\ &= ₹ 1,000 \quad \quad \quad 2 \end{aligned}$$

**9. Calculation of New Profit sharing ratio :**

$$\text{Total Share} = 1$$

$$\text{Z's share} = \frac{1}{5}$$

$$\text{Remaining share} = 1 - \frac{1}{5} = \frac{4}{5}$$

$$\text{P's share} = \frac{4}{5} \times \frac{3}{5} = \frac{12}{25}$$

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**2058/2008**

$$Q's \text{ share} = \frac{4}{5} \times \frac{2}{5} = \frac{8}{25}$$

$$Z's \text{ share} = \frac{1}{5} = \frac{5}{25}$$

New Ratio = 12 : 8 : 5 1

Z brings in ₹ 60,000 as capital for  $\frac{1}{5}$  share

Total capital of P and Q for  $\frac{4}{5}$  share should be

$$= 60,000 \times \frac{5}{1} \times \frac{4}{5} = ₹ 2,40,000$$

Combined capital of P and Q

$$= ₹ 1,30,000 \text{ (₹ 80,000 + ₹ 50,000)}$$

Hidden Goodwill = ₹ 2,40,000 – ₹ 1,30,000

$$= ₹ 1,10,000 \quad \quad \quad 3$$

**10.**

Date	Particulars	Dr. Amount (₹)	Dr. Amount (₹)
2016 March, 31	L'S Capital A/c Dr. To Realisation A/c (Being debtors taken over by L)	18,000	18,000

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**2058/2008**

"	Realisation A/c	Dr.	14, 250	
	To Bank A/c			14,520
	(Being creditors for ₹ 15,000 paid at discount of 5%)			
"	Realisation A/c	Dr.	1,000	
	To M's Capital A/c			1,000
	(Being realization Exp. paid by M)			
"	L's Capital A/c	Dr.	4,000	
	M's Capital A/c	Dr.	3,000	
	To Realisationl A/c			7,000
	(Being realization less transferred to partner's capital A/c i.e. L and M's capital in the ratio of 4 :3)			

4

**10. Revaluation Account**

<b>Particulars</b>	<b>Amount (₹)</b>	<b>Particulars</b>	<b>Amount (₹)</b>
To Stock A/c	2,000	By Machinery A/c	10,000
To Provision for doubtful debts	1,500	By Building A/c	7,500
To Capital A/c's :			
K 7,000			
L 7,000	14,000		
	17,500		17,500

3

**2058/2008/(Set : A, B, C & D)**

**Partners Capital Account**

Particulars	K	L	M	Particulars	K	L	M
To Bal.c/d	1,12,000	97,000	50,000	By Bal. B/d	90,000	75,000	-
				By Bank	-	-	50,000
				A/c			
				By Rev. A/c	7,000	7,000	-
				By Goodwill	15,000	15,000	-
	1,12,000	97,000	50,000		1,12,000	97,000	50,000

2

**Balance Sheet of New Firm**

Liabilities	Amount (₹)	Assets	Amount (₹)
Bills Payable	5,000	Cash in Hand	5,000
Sundry Creditors	29,000	Cash at Bank	1,00,000
Outstand Expenses	1,000	Debtors	30,000
Capitals		Less : Prov. <u>1,500</u>	28,500
'K' 1,12,000		Stock	18,000
'L' 97,000		Plant & Machinery	60,000
'M' <u>50,000</u>	2,59,000	Building	82,500
	2,94,000		2,94,000

3

OR

- (a) (i) Capital = Credit Balance of this capital
- (ii) Goodwill = Share in increase of good - will of the firm
- (iii) Interest on capital if partnership deed allowed
- (iv) Share of profit on revaluation A/c if assets and liabilities revalued
- (v) Share in profits and reserve
- (vi) Share in Life Insurance Policy
- (vii) Current Profit up to death

(प्रत्येक का 1 अंक)

4

- (b) किसी साझेदार के अवकाश ग्रहण के समय ख्याति के लिए समायोजन साझेदारों के पूँजी खातों के माध्यम से किया जायेगा (क्योंकि ख्याति खाता नहीं खोला जाता है, ख्याति खाता जब ही खोला जाता है यदि ख्याति खरीदी गई हो) अवकाश ग्रहण करने वाले साझेदार के पूँजी खाते को उसके हिस्से की ख्याति राशि से Credit किया जाता है तथा शेष साझेदारों के पूँजी खातों को gaining ratio में debit किया जाता है। इसके लिए निम्न प्रविष्टि बनाई जायेगी : 2

Continuing Partner's Capital A/c Dr. :

Gaining Ratio

(in gaining ratio)

To Retiring partner's capital A/c

(His share of goodwill)

Amount of his share of goodwill 2

**PART – B**

**(Company Accounts and Analysis of Financial Statements)**

12. Owner's equity का अर्थ लिखने पर। 1

13. Trend analysis का अर्थ बताने पर। 1

14. Current Ratio = 2.5

Working capital = 2.5 – 1 = 1.5

If working capital is 1.5 then current assets = 2.5

If working capital is 1 then current assets =  $\frac{2.5}{1.5}$

If working capital is ₹ 90,000 then current assets

=  $\frac{2.5}{1.5} \times 90,000 = ₹ 1,50,000$  2

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Current Liabilities = C. A. – W. C.

= ₹ 1,50,000 – ₹ 90,000

= ₹ 60,000

2

**15. Building Account**

Particulars	Amount (₹)	Particulars	Amount (₹)
To Balance B/d	6,00,000	By Bank A/c	60,000
To Bank A/c (Purchased)	2,50,000	By accumulated Dep.	30,000
		By Profit & Loss A/c (Loss on sale of Building)	10,000
		By Balance c/d	7,50,00
	8,50,000		8,50,000

2

Cash flow from investing activities :

Sale of Building ₹ 60,000

Purchase of Building (2,50,000)

Net cash used in investing activities (1,90,000)

2

**16.** Write any **four** uses of preparing a cash flow statement. 1 marks for one use, maximum. 4

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17.

Date	Particulars	L.F.	Dr. Amount (₹)	Dr. Amount (₹)
(i)	Bank A/c Dr. To Share Application A/c (Being application money received on 20,000 shares @ ₹ 3 per share)		60,000	60,000
(ii)	Share Application A/c Dr. To Share Capital A/c (Being application a/c transferred to capital a/c)		60,000	60,000
(iii)	Share Allotment A/c Dr. To Share Capital A/c To Share Premium A/c (Being Allotment money due with premium amount)		1,00,000	80,000 20,000
(iv)	Bank A/c Dr. To Share Allotment A/c (Being allotment money received on 19,800 shares @ ₹ 5 per share)		99,000	99,000
(v)	Share 1st & Final Call A/c Dr. To Share Capital A/c (Being call money become due on 20,000 share @ ₹ 3 per share)		60,000	60,000

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(vi)	Bank A/c Dr To Share 1st & Final Call A/c (Being share 1st & Final Call money received on 19,800 shares @ ₹ 3 per share)	59,400	59,400
(vii)	Share Capital A/c Dr Share Premium A/c Dr To Share Allotment A/c To Share 1st & Final Call A/c To Share Forfeiture A/c (Being 200 shares were forfeited)	2,000 200	1,000 600 600
(viii)	Bank A/c Dr To Share Capital A/c To Share Premium A/c (Being forfeited 200 shares re-issued @) ₹ 12 per share)	2,400	2,000 400
(ix)	Share Forfeiture A/c Dr To Capital Reserve A/c	600	600

6

**OR**

- (a) Every condition have 1 mark maximum. 4
- (b) Forfeiture shares, meaning, procedure, journal entries for forfeited shares . 2 + 2

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**2058/2008****18.** 10% Debentures redemption fund investment account.

<b>Particulars</b>	<b>Amount (₹)</b>	<b>Particulars</b>	<b>Amount (₹)</b>
To Balance B/d (Face value ₹ 10,00,000)	8,00,000	By Bank A/c	9,00,000
To 10% Debentures redemption fund A/c (Balance)	1,00,000		
	9,00,000		9,00,000

5

**10% Debenture Redemption Fund A/c**

<b>Particulars</b>	<b>Amount (₹)</b>	<b>Particulars</b>	<b>Amount (₹)</b>
To General Reserve A/c	9,00,000	By Balance B/d	8,00,000
		By 10% Deb. Red. Fund Invest.A/c	1,00,000
	9,00,000		9,00,000

3

**OR**

Debentures के विभिन्न प्रकार लिखकर उनका विवरण लिखने पर। 8

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**PART – C****(Computerised Accounting)**

- |     |   |   |
|-----|---|---|
| 12. | TPS का अर्थ लिखने पर।   | 1 |
| 13. | Data validation की meaning बताने पर।  | 1 |
| 14. | Computerized Accounting and Manual Accounting में अन्तर लिखने पर।<br>Every difference 1 mark, maximum | 4 |
| 15. | Database at the back end के प्रकार लिखने पर।  | 4 |
| 16. | Profit and Loss A/c तैयार करने की प्रक्रिया का वर्णन करने पर।   | 4 |
| 17. | (i) Wizard creating form  | 4 |
|     | (ii) By design view   | 4 |

**OR**

- |     |                            |   |
|-----|----------------------------|---|
|     | What is Accounting Report  | 2 |
|     | Creating reports           | 6 |
| 18. | Application of spreadsheet | 8 |

**OR**

- |  |   |   |
|--|---|---|
|  | Computational and logical functions differences | 8 |
|--|---|---|

## SET – B

## PART – A

**(Not for Profit and Partnership Accounts)**

1. Income and Expenditure Account क्यों तैयार किया जाता है लिखने पर।

1

2. साझेदारी ठहराव लिखित होना क्या आवश्यक है, का वर्णन करने पर।

1

3. Sacrificing Ratio : Old Ratio – New Ratio

$$A = \frac{5}{10} - \frac{3}{10} = \frac{2}{10}$$

$$B = \frac{3}{10} - \frac{2}{10} = \frac{1}{10}$$

$$C = \frac{2}{10} - \frac{2}{10} = \text{NIL}$$

1

Sacrificing ratio between A and B = 2 : 1

4. Gaining Ratio = New Ratio – Old Ratio

$$\text{Rahim} = \frac{2}{3} - \frac{2}{6} = \frac{4-2}{6} = \frac{2}{6}$$

$$\text{Krishna} = \frac{1}{3} - \frac{1}{6} = \frac{2-1}{6} = \frac{1}{6}$$

Gaining Ratio = 2 : 1

1

5. (i) Brings' additional capital  
(ii) Withdraw the capital 1
6. Realisation A/c का अर्थ लिखने पर। 1
7. Balance Sheet on 31st March, 2015

Liabilities	₹	Assets	₹
		Outstanding Subscriptions	9,000

1

**Balance Sheet on 31st March, 2016**

Liabilities	₹	Assets	₹
Subscription received in advance	3,000	Outstanding Subs. 2014-15 4,000 2015-16 12,000	16,000

3

**8. Profit and Loss Appropriation Account**

Particulars	Amount ₹	Particulars	Amount ₹
To X's Salary	7,500	By P & L A/c (Net Profit)	56,757
To Y's Commission @ 4% on net profit (after such commission & X's salary)	1,894.50		
To Capital A/c :			
X 20,250 + 4,117.50	24,367.50		
Y 20,250 + 2,745.00	22,995.00		
	56,757		56,757

2

Working Note :

$$(i) \quad Y's \text{ Commission} = (56,757 - 7,500) \times \frac{4}{104}$$

$$= ₹ 1,894.50$$

$$(ii) \quad \text{Distribution of profit ₹ 20,250 each} \quad 1$$

$$\text{then } (56,757 - 7,500 - 1,894.50 - 40,500)$$

$$= ₹ 6,862.50$$

$$X = 6,862.50 \times \frac{3}{5} = ₹ 4,117.50$$

$$Y = 6,862.50 \times \frac{2}{5} = ₹ 2,742.00 \quad 1$$

9. Gaining ratio = New ratio – Old ratio

$$X = \frac{1}{4} - \frac{1}{6} = \frac{3-2}{12} = \frac{1}{12}$$

$$Y = \frac{3}{4} - \frac{2}{6} = \frac{9-4}{12} = \frac{5}{12} \quad 1$$

Calculation of Z's share of goodwill

Paid to Z = ₹ 2,25,000

Less : Credit Balance of capital = ₹ 1,80,000

₹ 45,000 1

X's Capital A/c Dr. 7,500

Y's Capital A/c Dr. 37,500

To Z's capital A/c 45,000 2

**10. Realisation Accounts**

<b>Particulars</b>	<b>₹</b>	<b>Particulars</b>	<b>₹</b>
To Assets A/c	5,00,000	By Liabilities A/c	1,00,000
To Bank A/c (Liabilities paid)	1,00,000	By Bank (Assets realized)	4,20,000
To Bank A/c (Realisation Exp. paid)	5,000	By A's capital A/c	51,000
		By B's capital A/c	34,000
	6,05,000		6,05,000

4

**10. Revaluation Accounts**

<b>Particulars</b>	<b>₹</b>	<b>Particulars</b>	<b>₹</b>
To Stock A/c	2,000	By Provision for doubtful debts	1,000
To Fixtures	7,500	By A's Capital	7,000
To Electric Bill	500	By B's Capital	3,500
To Claim (O/S)	1,500		
	11,500		11,500

3

**Partners Capital Accounts**

Particulars	A	B	C	Particulars	A	B	C
To Rev.A/c	7,000	3,500	-	By Bal. B/d	24,000	27,000	-
To Bal. c/d	33,000	31,500	30,000	By P & L	8,000	4,000	-
				A/c			
				By C's	8,000	4,000	-
				Current A/c			
				By Bank A/c	-	-	30,000
	40,000	35,000	30,000		40,000	35,000	30,000

2

**New Balance Sheet**

Liabilities	Amount (₹)	Assets	Amount (₹)
Creditors	18,000	Cash	52,000
Capitals :		Debtors	35,000
'A' 33,000		Less : Profit	2,500
'B' 31,500		Stock	18,000
'C' <u>30,000</u>	94,500	C's Current A/c	12,000
O/S :			
(i) Electric Bill	500		
(ii) A claim	1,500		
	<u>1,14,500</u>		<u>1,14,500</u>

3

**OR**

(i) Time basis : Explain 4

(ii) Turn over basis (Sales basis) : Explain 4

## PART – B

**(Company Accounts and Analysis of Financial Statements)**

12. Financial Analysis का अर्थ लिखने पर। 1

13. (i) Balance Sheet  $\frac{1}{2}$

(ii) Profit & Loss A/c (each  $\frac{1}{2}$  mark)  $\frac{1}{2}$

14. Current Ratio = 1.5

Current Liabilities = 1, then C. A = 1.5

Working Capital = C. A. – C. Y. = 1.5 – 1 = .5

If working capital 0.5 then C. A. = 1.5

If working capital is 1 then C. A. =  $\frac{1.5}{0.5}$

If working capital is 40,000 then C. A.

$$= \frac{1.5}{0.5} \times 40,000 = ₹ 1,20,000$$

2

C. Y. = C. A. – W. Capital

$$= 1,20,000 – 40,000 = ₹ 80,000 \quad 2$$

2058/2008/(Set : A, B, C & D)



**15. Calculation of Cash Flow from Financing Activities**

	₹
Issue of share capital	1,00,000
Redemption of debentures	(50,000)
Proceeds from securities premium	10,000
Raising of Bank Loan	1,00,000
Interest on Debentures paid	(8,000)
Net Cash flows from financing activities	1,52,000

4

**16.** Each Limitations : 1 Mark, maximum 4 mark. 4

**17.**

	Particulars	Dr. Amount (₹)	Cr. Amount (₹)
(i)	Bank A/c Dr. To Share Application A/c  (Being share application money received on 10,000 shares @ ₹ 25)	2,50,000	2,50,000



(vi)	Bank A/c	Dr.	3,46,500	
	To Share Final Call A/c			3,46,500
	(Being final call money received on 9,900 share @ 35)			
(vii)	Share Capital A/c	Dr.	10,000	
	Securities Premium A/c		10,000	
		Dr.		5,000
	To Share Allotment A/c			3,500
	To Share Final Call A/c			2,500
	To Share Forfeiture A/c			
	(Being 100 shares forfeited)			
(viii)	Bank A/c	Dr.	11,000	
	To Share Capital A/c			10,000
	To Securities Premium			1,000
		A/c		
	(Being 100 shares re-issued fully paid at @) ₹ 110 per share)			

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(ix)	Share Forfeiture A/c Dr.	2,500	
	To Capital Reserve A/c		2,500
	(Share for forfeiture A/c transferred to capital reserve A/c)		
			2

OR

- (a) Over Subscriptions 4
- (b) Issue of share at premium. 4

**18. Debenture Redemption Fund Investment A/c**

Particulars	Amount (₹)	Particulars	Amount (₹)
To Balance B/d (Face value ₹ 6,00,000)	5,00,000	By Bank A/c	4,80,000
		(Sale of investment 80% of face value)	
		By Deb. Red. Fund A/c	20,000
	5,00,000		5,00,000

5

2058/2008/(Set : A, B, C & D)

**Debenture Redemption Fund A/c**

<b>Particulars</b>	<b>Amount (₹)</b>	<b>Particulars</b>	<b>Amount (₹)</b>
To Dep. Redemption fund investment A/c	20,000	By Balance B/d	5,00,000
To General Reserve A/c	4,80,000		
	5,00,000		5,00,000

3

**OR**

Sinking Fund Method का अर्थ लिखने पर	1
इसको वर्णन करने पर	7

**PART – C****(Computerised Accounting)**

12. Computerized Accounting का concept लिखने पर। 1
13. CAS का अर्थ लिखने पर। 1

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14. Difference, any **two** प्रत्येक का 2 अंक 4
15. DBMS के उद्देश्य लिखने पर प्रत्येक प्वाइंट का 1 अंक अधिकतम। 4
16. Validation & Verification पर नोट लिखने पर। 4
17. Create a query in MS-Access. 8

**OR**

Report बनाने के विभिन्न तरीकों का वर्णन करने पर। 8

18. (a) Work Book and Work Sheet में अन्तर लिखने पर। 4
- (b) Cell references and circular reference में अन्तर लिखने पर। 4

**OR**

वर्णन करने पर। 8

**2058/2008/(Set : A, B, C & D)**

## SET – C

## PART – A

**(Not for Profit and Partnership Accounts)**

1. Prepared by not for profit organization. 1
2. On, write of one difference between fixed capital and fluctuating capital. 1

3. New Ratio P =  $\frac{1}{2} \times \frac{3}{4} = \frac{3}{8}$

$$J = \frac{1}{2} \times \frac{3}{4} = \frac{3}{8}$$

$$B = \frac{1}{4} \times \frac{2}{2} = \frac{2}{8} \text{ Ans. } 3 : 3 : 2 \quad \frac{1}{2}$$

Sacrificing Ratio = Old Ratio – New Ratio

$$P = \frac{1}{2} - \frac{3}{8} = \frac{4-3}{8} = \frac{1}{8}$$

$$J = \frac{1}{2} - \frac{3}{8} = \frac{4-3}{8} = \frac{1}{8} \text{ Ans. } 1 : 1 \quad \frac{1}{2}$$

4. New Ratio = A =  $\frac{5}{20}$

$$B = \frac{6}{20} \text{ Ans. } 5 : 6 \quad \frac{1}{2}$$

$$(A, B \text{ and } C\text{'s old ratio : } \frac{1}{4} : \frac{3}{10} : \frac{9}{20} = \frac{5:6:9}{20})$$

Gaining Ratio = New Ratio – Old Ratio

$$A = \frac{5}{11} - \frac{5}{20} = \frac{100 - 55}{220} = \frac{45}{220}$$

$$B = \frac{6}{11} - \frac{6}{20} = \frac{120 - 66}{220} = \frac{54}{220} \quad \frac{1}{2}$$

Ans. 45 : 54 i.e. 5 : 6

5. भारतीय साझेदारी अधिनियम 1932 की धारा 31 के अनुसार किसी व्यक्ति को नया साझेदार सभी वर्तमान साझेदारों की सहमति से बनाया जा सकता है। 1
6. (i) जब फर्म के सभी सदस्य या एक साझेदार को जोड़कर शेष सभी साझेदार दिवालिया हो जाते हैं।  $\frac{1}{2}$
- (ii) जब फर्म का व्यवसाय अवैधानिक हो जाता है।  $\frac{1}{2}$

### 7. Balance Sheet

Liabilities		(₹)	Assets		(₹)
Price Fund	75,000		Prize fund investment	60,000	
Add : Accrued Interest on P. F.	<u>5,000</u>	80,000	Add : Accrued int.	5,000	
Add : Donation for prizes	25,000				
	<u>1,05,000</u>				
Less : Prizes given	10,000	95,000			65,000

4



**8. Profit and Loss Appropriation Account**

2

<b>Particulars</b>	<b>₹</b>	<b>Particulars</b>	<b>₹</b>
To Interest on Capital :		By P & L A/c	1,87,500
P's     25,000			
Q's     12,500	37,500		
To P's Commission 10% of (1,87,500 – 37,500)	15,000		
To Q's Commission 8% of (1,87,500 – 37,500 – 15,000)	10,000		
To P's Capital $\frac{3}{5}$ of 1,25,000	75,000		
To Q's Capital $\frac{2}{5}$ of 1,25,000	50,000		
	1,87,500		1,87,500

4

**9. Old ratio A : 5, B : 3, C : 2**

5 : 3 : 2

New Ratio B = Old +  $\frac{1}{2}$  of A's share

$$= \frac{3}{10} + \left( \frac{1}{2} \times \frac{5}{10} \right) = \frac{11}{20}$$

$$C = \text{Old share} + \frac{1}{2} \text{ of A's share}$$

$$= \frac{2}{10} + \left( \frac{1}{2} \times \frac{5}{10} \right) = \frac{9}{20} \quad 1$$

Ans. 11 : 9

Gaining Ratio = New Ratio – Old Ratio

$$B = \frac{11}{20} - \frac{3}{10} = \frac{11-6}{20} = \frac{5}{20}$$

$$C = \frac{9}{20} - \frac{2}{10} = \frac{9-4}{20} = \frac{5}{20} = 1 : 1$$

$$\begin{aligned} \text{A's Share in firm goodwill} &= 20,000 \times \frac{5}{20} & 1 \\ &= ₹ 5,000 \end{aligned}$$

B's Capital A/c Dr. 2,500

C's Capital A/c Dr. 2,500

To A's capital A/c 5,000 2

#### 10. Realisation Account

Particulars	₹	Particulars	₹
To Assets	7,50,000	By Liabilities	1,50,000
To Bank A/c (Realisation Exp. paid)	7,500	By Bank A/c (Assets realized)	6,30,000
To Bank A/c (Liabilities paid)	1,50,000	By Loss of Realisation :	
		M's capital A/c	51,000
		R's capital A/c	76,500
	9,07,500		9,07,000

4

**11. Revaluation Account**

Particulars	₹	Particulars	₹
To Stock	4,000	By Provision for doubtful debts	2,000
To Fixtures	15,000	By Ram's Capital	7,000
To Electric Bill	1,000	By Mohan's Capital	14,000
To A Claim	3,000		
	23,000		23,000

3

**Partner Capital Account**

Particulars	Ram	Mohan	Krishan	Particulars	Ram	Mohan	Krishan
	₹	₹	₹		₹	₹	₹
To Rev. A/c (Loss)	7,000	14,000	-	By Balance	48,000	54,000	-
To Bal. C/d	57,000	72,000	60,000	By General Reserve	4,000	8,000	-
				By P & L A/c	4,000	8,000	-
				By Cash A/c	-	-	60,000
				By Premium (Goodwill)	8,000	16,000	-
	64,000	86,000	60,000	Sacrificing Ratio 1 : 2	64,000	86,000	60,000

2

**New Balance Sheet**

<b>Liabilities</b>	<b>Amount (₹)</b>	<b>Assets</b>	<b>Amount (₹)</b>
Creditors	36,000	Cash	1,28,000
O/S Electric Bill	1,000	Debtors 70,000	
A Claim	3,000	Less : Prov. <u>5,000</u>	65,000
Capitals :		Stock	36,000
Ram's 57,000			
Mohan's 72,000			
Krishna's 60,000	1,89,000		
	2,29,000		2,29,000

3

**OR**

Meaning लिखने पर।

2

अन्तर लिखने पर।

6

**PART – B****(Company Accounts and Analysis of Financial Statements)**

12. Financial Statement का अर्थ लिखने पर। 1

13. Trend Analysis को समझाने पर। 1

2058/2008/(Set : A, B, C &amp; D)

14. Cost of goods sold = purchased + opening stock  
 + Wages + carriage in wards – closing stock

$$= 23,000 + 9,000 + 7,000 + 2,000 - 11,000 \quad 2$$

$$= ₹ 30,000$$

$$\text{Average stock} = \frac{\text{opening stock} + \text{closing stock}}{2}$$

$$= \frac{9,000 + 11,000}{2} = ₹ 10,000 \quad 1$$

$$\text{Stock turnover ratio} = \frac{\text{cost of goods sold}}{\text{average stock}}$$

$$= \frac{30,000}{10,000} = 3 \text{ Times} \quad 1$$

15. **Machinery Account**

Liabilities	Amount (₹)	Assets	Amount (₹)
To Balance B/d	1,00,000	By Bank A/c	26,000
To P & L A/c (Profit on Sale)	6,000	By Accumulated Depreciation	30,000
To Bank A/c (Purchases)	70,000	By Balance C/d	1,20,000
	1,76,000		1,76,000

2

Cash flow from investing activities :

Sale of Machinery ₹ 26,000

Purchase of Machinery (70,000)

Net cash flow out from investing activities  
(44,000)

2

16. Cash Flow Statement के merits लिखने पर प्रत्येक point का 1 mark 4

17.

	Particulars	Dr. Amount (₹)	Cr. Amount (₹)
(i)	Bank A/c Dr. To Share Application A/c (Being received money on application 30,000 shares @ ₹ 4)	1,20,000	1,20,000
(ii)	Share Application A/c Dr. To Share Capital A/c (Being application money transferred to share capital A/c)	1,20,000	1,20,000
(iii)	Share Allotment A/c Dr. To Share Capital A/c To Premium A/c (Being amount money due on 30,000 @ ₹ 4 per share including ₹ 1 premium per share)	1,20,000	90,000 30,000

2058/2008/(Set : A, B, C &amp; D)

(iv)	Bank A/c	Dr.	1,18,800	
	To Share Allotment			1,18,800
	(Being money of allotment received on 29,700 shares @ ₹ 4 per share)			
(v)	Share First and Final Call A/c		90,000	
		Dr.		
	To Share Capital A/c			90,000
	(Being call money due on 30,000 shares @ ₹ 3 per share)			
(vi)	Bank A/c	Dr.	89,100	
	To Share First & Final Call			89,100
		A/c		
	(Being call money received on 29,700 shares @ ₹ 3 per share)			
(vii)	Share Capital A/c	Dr.	3,000	
	Share Premium A/c	Dr.	300	
	To Share Allotment A/c			1,200
	To Share First & Final Call			900
		A/c		1,200
	To Share Forfeiture A/c			

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**2058/2008**

(viii)	Bank A/c	Dr.	2,400	
	Share Forfeiture A/c	Dr.	600	
	To Share Capital A/c			3,000
	(Being forfeited 300 shares re-issued @) ₹ 8 share fully paid up)			
(ix)	Share Forfeiture A/c	Dr.	600	
	To Capital Reserve A/c			600
	(Being share forfeiture A/c balance transferred to capital reserve A/c)			

2

**OR**

Allotment of shares.	4
Call in advance	4

**18.** 12% Debentures redemption fund investment account.

Particulars	Amount (₹)	Particulars	Amount (₹)
To Balance B/d		By Bank A/c	
9% Deb. (Face value ₹ 8,00,000)	7,60,000	9% Deb.	
8% Govt. Security (₹ 14,00,000)	12,40,270	8% Govt. Securities (90% of 14,00,000)	8,00,000
To Deb. redemption fund A/c (Balancing figure)	59,280		12,60,000
	20,60,000		20,60,000

5

**2058/2008/(Set : A, B, C & D)**



**Debenture Redemption Fund A/c**

<b>Particulars</b>	<b>Amount (₹)</b>	<b>Particulars</b>	<b>Amount (₹)</b>
To General Reserve A/c	20,60,000	By Balance B/d	20,00,720
		By Deb. Fund Inv. A/c	59,280
	20,60,000		20,60,000

3

**OR**

Open Market Operation द्वारा ऋणपत्रों के शोधन की प्रक्रिया रोजनामचा प्रविष्टियों की सहायता से समझाने पर। 8

**PART – C****(Computerised Accounting)**

12. Meaning लिखने पर। 1
13. Data Entry का अर्थ लिखने पर। 1
14. Every feature 1 mark, maximum marks 4
15. Every object 1 mark, maximum marks 4
16. (a) Validation & verification 2
- (b) Adjusting Entry 2

2058/2008/(Set : A, B, C &amp; D)

P. T. O.

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**2058/2008**

17. What is Query 2  
Method of creating query 6

**OR**

Creating of form 8

18. (a) Features of ES, one mark every features but maximum marks 4  
(b) One mark every application of ES maximum. 4

**OR**

Difference (every point 1 mark maximum) 4

Why necessary 4

**SET – D**

---

**PART – A**

**(Not for Profit and Partnership Accounts)**

1. One difference लिखने पर। 1  
2. Indian partnership Act, 1932 की धारा 4 अनुसार परिभाषा लिखने पर। 1

**2058/2008/(Set : A, B, C & D)**

$$3. \text{ New Ratio X} = \frac{3}{5} - \frac{1}{8} = \frac{24-5}{40} = \frac{19}{40}$$

$$Y = \frac{2}{5} - \frac{1}{8} = \frac{16-5}{40} = \frac{11}{40}$$

$$Z = \frac{1}{4} \times \frac{10}{10} = \frac{10}{40} \quad 19 : 11 : 10 \quad \frac{1}{2}$$

Sacrificing Ratio = Old Ratio – New Ratio

$$X = \frac{3}{5} - \frac{19}{40} = \frac{24-19}{40} = \frac{5}{40}$$

$$Y = \frac{2}{5} - \frac{11}{40} = \frac{16-11}{40} = \frac{5}{40} \text{ Ans. } 1 : 1 \quad \frac{1}{2}$$

4. Gaining Ratio = New Ratio – Old Ratio

$$B = \frac{3}{4} - \frac{2}{7} = \frac{21-8}{28} = \frac{13}{28}$$

$$C = \frac{1}{4} - \frac{1}{7} = \frac{7-4}{28} = \frac{3}{28} \quad \text{Ans. } 13 : 3 \quad 1$$

5. Drawings का अर्थ समझाने पर। 1

6. Realisation A/c and Revaluation A/c में एक अंतर लिखने पर। 1

**7. Balance Sheet**

<b>Payments</b>	<b>(₹)</b>	<b>Income</b>	<b>(₹)</b>
To Salary Paid	24,000		
Less : O/S for 2014	1,600		
	2,400		
Add : O/s for 2015	3,200		
	23,200		
Less : Advance paid for 2016 3,420			
	23,200		

4

**8. Profit and Loss Appropriation Account**

<b>Particulars</b>	<b>₹</b>	<b>Particulars</b>	<b>₹</b>
To Interest on Capital :		By P & L A/c	37,500
A's 5,000			
B's <u>2,500</u>	7,500		
To A's Commission			
10% of 30,000	3,000		
To B's Commission			
8% of 27,000	1,000		
To A's Capital $\frac{3}{5} \times 26,000$	15,600		
To B's Capital $\frac{2}{5} \times 26,000$	10,400		
	37,500		37,500

4

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9. New ratio A =  $\frac{3}{5} \times \frac{4}{5} = \frac{12}{25}$

$$B = \frac{2}{5} \times \frac{4}{5} = \frac{8}{25}$$

$$C = \frac{1}{5} = \frac{5}{25} \quad \text{Ans. } 12 : 8 : 5 \quad \frac{1}{2}$$

Sacrificing Ratio = Old Ratio – New Ratio

$$A = \frac{3}{5} - \frac{12}{25} = \frac{15 - 12}{25} = \frac{3}{25}$$

$$B = \frac{2}{5} - \frac{8}{25} = \frac{10 - 8}{25} = \frac{2}{25} \quad \frac{1}{2}$$

Valuation of Firms goodwill = 3 : 2

$$\frac{1}{5} \text{ th share of capital} = ₹ 1,20,000$$

$$\begin{aligned} \text{full capital of firm} &= ₹ 1,20,000 \times 5 \\ &= ₹ 6,00,000 \end{aligned}$$

$$\begin{aligned} \frac{4}{5} \text{ th share of capital} &= ₹ 6,00,000 \times \frac{4}{5} \\ &= ₹ 4,80,000 \quad 2 \end{aligned}$$

Combined capital of A and B

$$= ₹ 1,60,000 + ₹ 1,00,000$$

$$= ₹ 2,60,000$$

2058/2008/(Set : A, B, C & D)

P. T. O.

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Hidden goodwill = 4,80,000 – 2,60,000

= ₹ 2,20,000

C's Current A/c Dr. 2,20,000

To A's capital A/c 1,32,800

To B's capital A/c 88,000 1

**10.**

Particulars	Dr. ₹	Cr. ₹
Realisation A/c Dr. 3,00,000 To Various Assets A/c 3,00,000 (Being balance of assets transfer to realization A/c)		
Various Liabilities A/c Dr. 1,00,000 To Realisation A/c 1,00,000 (Being liabilities balance transferred to realization A/c)		
Bank A/c Dr. 2,50,000 To Resalisation A/c 2,50,000 (Being amount received on sale of various assets)		

**2058/2008/(Set : A, B, C & D)**

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Realisation A/c	Dr.	90,000	
To Bank A/c			90,000
(Being paid outstanding @ 10% discount)			

4

**11. Revaluation Account**

Particulars	₹	Particulars	₹
To Fixed Capital	2,500	By Provision	500
To Investment	1,000	By Accrued Int. on Invt.	900
To O/S Exp.	300	By X's Capital	1,200
		By Y's Capital	800
		By Z's Capital	400
	3,800		3,800

3

**Partners Capital Account**

Particulars	X (₹)	Y (₹)	Z (₹)	Particulars	X (₹)	Y (₹)	Z (₹)
To Rev. A/c	1,200	800	400	By Bal. B/d	22,500	15,000	7,500
To Z's Capital	500	250	-	By P & LA/c	3,750	2,500	1,250
To Z's Loan	-	-	9100	By X's Capital	-	-	500
To C/U	24,550	16,450		By Y's Capital	-	-	250
	26,250	17,500	9,500		26,250	17,500	9,500

2

2058/2008/(Set : A, B, C &amp; D)

P. T. O.

**New Balance Sheet**

<b>Liabilities</b>	<b>Amount (₹)</b>	<b>Assets</b>	<b>Amount (₹)</b>
Creditors	10,000	Cash	8,000
O/S Expenses	1,300	Debtors	7,500
Z's Loan A/c	9,100	Stock	17,500
Capitals :		Investment	5,000
X's	24,550	Accrued Investment	900
Y's	16,450	Fixed Assets	22,500
	61,400		61,400

3

**OR**

(a) Goodwill/premium brought in by the new partner, retained in the business :

(i) Cash/Bank A/c                      Dr.

To Premium for goodwill A/c

(ii) Premium for goodwill A/c                      Dr.

To Old Partner's capital A/c

(Sacrificing Ratio)

2



Goodwill/premium brought in by the new partner, withdrawn by the old partners :

- (i) Cash/Bank A/c Dr.  
       To Premium for goodwill A/c 1
- (ii) Premium for goodwill A/c Dr.  
       To Old Partner's capital A/c
- (iii) Old Partners Capital A/c Dr.  
       To Bank/Cash A/c 1

When goodwill allready appears in the books partner's capital A/c Dr.

To Goodwill A/c

- (b) (i) Accounting standard 10, paragraph 16 का explain करना है 2
- (ii) New Partner's capital/current A/c Dr.  
       To old partner's capital A/c  
       (Sacrificing ratio) 2

## PART – B

**(Company Accounts and Analysis of Financial Statements)**

12. Owner's Equity का अर्थ लिखने पर। 1

13. P & L A/c; Balance Sheet 1

14. Cost of goods sold = purchases + opening stock  
+ Wages + carriage in ward – closing stock

$$= 2,30,000 + 90,000 + 70,000 + 20,000 - 1,10,000$$

$$= ₹ 3,00,000$$

$$\text{Average stock} = \frac{\text{opening stock} + \text{closing stock}}{2} \quad 2$$

$$= \frac{90,000 + 1,10,000}{2} = ₹ 1,00,000 \quad 1$$

$$\text{Stock turn over ratio} = \frac{\text{cost of goods sold}}{\text{average stock}}$$

$$= \frac{3,00,000}{1,00,000} = 3 \text{ Times} \quad 1$$

2058/2008/(Set : A, B, C & D)

**15. Building Account**

<b>Particular</b>	<b>Amount</b> <b>(₹)</b>	<b>Particular</b>	<b>Amount</b> <b>(₹)</b>
To Balance b/d	30,000	By Bank A/c	3,000
To Bank A/c (Purchase)	13,500	By P & L A/c	500
		By Depreciation A/c	1,500
		By Balance	37,500
	43,500		43,500

2

Cash flow from investing activities :

Sale of Building ₹ 3,000

Purchase of Building (13,500)

Net cash flow out from investing activities

(10,500) 2

**16. Every limitation 1 Marks, Maximum 4 marks 4**

17.

Particulars	Dr. Amount (₹)	Dr. Amount (₹)
Bank A/c Dr. To Equity Share Application A/c (Being application money received on 5,000 Equ. Equity shares @ ₹ 3)	15,000	15,000
Equity Share Application A/c Dr. To Equ. Share Capital A/c (Being transferred to equity share capital A/c)	15,000	15,000
Equity Share Allotment A/c Dr. To Equity Share Capital A/c To Premium A/c (Being allotment money due on 5,000 shares @ ₹ 3 per share)	15,000	10,000 5,000

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Bank A/c	Dr.	15,000	
To Equity Share Allotment			15,000
	A/c		
(Being allotment money received on 5,000 shares @ ₹ 3)			
Equity Share First & Final Call A/c	Dr.	25,000	
To Equity Share Capital A/c			25,000
(Being First & Final call due on 5,000 equity share @ ₹ 5)			
Bank A/c	Dr.	23,500	
To Equity Share First & Final Call A/c			23,500
(Being call money received on 4,700 share @ ₹ 5)			
Bank A/c	Dr.	3,000	
To Equity Share First & Final Call A/c			1,500
To Equity Share Forfeiture A/c			1,500
(Being 300 equity share forfeited)			

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**2058/2008**

Bank A/c	Dr.	2,100	
Equity Share Forfeiture A/c			
	Dr.	800	
To Equity Share Capital A/c			3,000
(Being re-issued 300 share @ ₹ 7 fully paid up)			
Equity Share Forfeiture A/c			
	Dr.	600	
To Capital Reserve A/c			600
(Being forfeiture A/c's balanced transferred to capital reserve A/c)			
			5

**OR**

- (a) Pro-rata allotment of shares का वर्णन करने पर। 4
- (b) Re-issue of forfeited shares का वर्णन करने पर। 4

**18. Sinking Fund Investment Account**

Particulars	(₹)	Particulars	(₹)
To Balance B/d	3,00,000	By Bank A/c	3,23,000
(Face value ₹ 3,40,000)		(95% of ₹ 3,40,000)	
To Sinking Fund A/c			
(Difference)	23,000		
	3,23,000		3,23,000

5

**2058/2008/(Set : A, B, C & D)**

**Sinking Fund Account**

Particulars	(₹)	Particulars	(₹)
To General Reserve A/c	3,23,000	By Balance B/d	3,00,000
		By Sinking Fund Investment A/c	23,000
	3,23,000		3,23,000

3

**OR**

Conversion द्वारा ऋणपत्रों के शोधन को समझाने पर	2
जनरल प्रविष्टियों की सहायता से वर्णन करने पर।	6

**PART – C****(Computerised Accounting)**

- |  |   |
|--|---|
| 12. Database Interface का अर्थ लिखने पर।               | 1 |
| 13. Data Validation का अर्थ लिखने पर।                  | 1 |
| 14. Meaning लिखने पर 1 mark, advantages 3 marks        | 4 |
| 15. Database Management का वर्णन करने पर।              | 4 |
| 16. लाभ हानि खाता कैसे बनाया जाता है का वर्णन करने पर। | 4 |

17. Report तैयार करने के विभिन्न तरीकों का वर्णन करने पर। 8

**OR**

Query करने के विभिन्न Methods का वर्णन करने पर। 8

18. Spread Sheet का अर्थ लिखने पर। 2

Spread Sheet के feature लिखने पर। 6

**OR**

Process of inserting a column in worksheet को  
explain करने पर। 4

Process of deleting a column in worksheet को  
explain करने पर। 4

