

FIRST YEAR HIGHER SECONDARY EXAMINATION SAY/IMP SEPTEMBER 2016

(Scheme of Valuation)

Subject : Accountancy with CA

Code No. 450

Qn. No	Scoring Indicators	Split Score	Total Score
[1]	(a) Assets	1	[1]
[2]	(b) Drawings A/c	1	[1]
[3]	(c) Returns inwards	1	[1]
[4]	(d) Balance as per the Cash Book ₹ 500	1	[1]
[5]	(c) Trial Balance	1	[1]
[6]	→ (c) wages → For identifying the correct reason as either Direct Expense or items shown in Trading A/c	1 1	[2]
[7]	(1) Data Entry (2) Validation (3) Processing (4) Storage	1/2 1/2 1/2 1/2	[2]
[8]	(1) Ready-to-use (or) Customised (2) Tailored	1 1	[2]

[1]  
b



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[9]	<table border="1"> <tr> <td>(1) Owner and Business have separate existence</td> <td>Business Entity Concept (or) Accounting Entity Concept (or) Economic Entity concept</td> <td rowspan="6" style="vertical-align: middle;"><math>\frac{1}{2} \times 6</math></td> <td rowspan="6" style="vertical-align: middle;">[3]</td> </tr> <tr> <td>(2) Recording monetary events only.</td> <td>Money Measurement concept (or) Monetary unit concept</td> </tr> <tr> <td>(3) Business has got indefinite life</td> <td>Going Concern Concept (or) Continuity Assumption</td> </tr> <tr> <td>(4) Follow same accounting practices year after year</td> <td>Consistency principle</td> </tr> <tr> <td>(5) Stock is valued at cost price or market price whichever is less</td> <td>Conservatism (or) Prudence principle</td> </tr> <tr> <td>(6) Compare expenses with revenues</td> <td>Matching principle</td> </tr> </table>	(1) Owner and Business have separate existence	Business Entity Concept (or) Accounting Entity Concept (or) Economic Entity concept	$\frac{1}{2} \times 6$	[3]	(2) Recording monetary events only.	Money Measurement concept (or) Monetary unit concept	(3) Business has got indefinite life	Going Concern Concept (or) Continuity Assumption	(4) Follow same accounting practices year after year	Consistency principle	(5) Stock is valued at cost price or market price whichever is less	Conservatism (or) Prudence principle	(6) Compare expenses with revenues	Matching principle		
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[10]	<p>Capital at the beginning =                  Capital at end + Drawings +                  Loss during the year - Additional cap.  <math>= 1,56,000 + 14,000 + 20,000 - 40,000</math>  <math>= 1,90,000 - 40,000 = ₹ 1,50,000</math>                  (or) Any other method of correct calculation (or) simply stating the amt of ₹ 1,50,000                  [Give full score]</p>	<p>[1] [1] [1]</p>	[3]														
[11]	<p>(a) Student                  (b) Student Adm. No.                  (c)</p> <table border="1"> <thead> <tr> <th>Student Adm. No</th> <th>Stud-Name</th> <th>stud-sex</th> <th>Stud-class</th> </tr> </thead> <tbody> <tr> <td>1325</td> <td>Afiya</td> <td>Female</td> <td>XII-Commerce.</td> </tr> </tbody> </table> <p>(or) Any such assumed data</p>	Student Adm. No	Stud-Name	stud-sex	Stud-class	1325	Afiya	Female	XII-Commerce.	<p>1 1 1</p>	[3]						
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[12]	<p>→ MS Access                  → Table / Table Design                  → Data type                  → Set primary key                  → Save the table</p> <p>Any two steps                  Give Full score</p>	$1\frac{1}{2} + 1\frac{1}{2}$	[3]														

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[13]	<p>Dr Profit &amp; Loss A/c</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">To Salary 12,000</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>less prepaid 1,500</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">10,500</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p style="text-align: right;">Cr</p> <p>(or) Mentioning the amt. of salary as ₹ 10,500 [Give full score]</p>	To Salary 12,000						less prepaid 1,500							10,500					3	[3]														
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	(b) Give <u>one score</u> for any one of the three mentioned in the question	1																																	



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\* For each correct posting [1 score each]

Bank Reconciliation statement as on 31 <sup>st</sup> Jan. 2015.		
Particulars	(+) Amount (₹)	(-) Amount (₹)
(a) Balance as per cash Book	45,000	
(b) cheque issued but not presented	3,300	
(c) Bank charges debited in p.B		3,000
(d) Direct deposit by customer into Bank	7,000	
(e) Interest credited in the p.B	1,100	
Balance as per pass Book		53,400
	56,400	56,400

\* Statement form also to be considered.

Dr Cash Book					
Date	Receipts	₹ Amt	Date	Payments	₹ Amt
	To Balance b/d	40,000		By purchases	15,000
	" Bank	12,000		" Salary	5,000
	" Sales	10,000		" Shekar	6,500
				" Bank	9,000
				" Balance c/d	26,500
		62,000			62,000

\* For each correct posting 1/2 score each  
Final answer 1 1/2 score



Qn. No	Scoring Indicators								Split Score	Total Score
	(or)									
	Petty Cash Book									
Amt Received (₹)	Date	Particulars	Vr. No	Amt Paid (₹)	Analysis of payment					
					Stationery	Postage & Telegram	Carriage	Sundry Expense		
1,000	2015 Jan:1	Cash								
	2	Stationery		55	55					
	5	Postage		154		154				
	7	Carriage		112			112			
	12	Freight		98			98			
	19	Telegrams		75		75				
	22	Telephone charges		32		32				
	31	Sundry Expenses		125					125	
	"	Balance c/d		651	55	261	210	125		
				349						
1,000				1,000						
349	Feb 1	Balance b/d								

[5]

$\frac{1}{2} \times 8 = 4$  (Score)  
+  
1 (Score)

- \*  $\frac{1}{2}$  score for each correct entry [ $\frac{1}{2} \times 8 = 4$ ]
- \* 1 score for Balance
- \* Give full score without considering the number of Analysis column.

[19] Journal Entries in the books of Sachin

Date	Particulars	Debit Amt (₹)	Credit Amt (₹)	
2015 Jan. 1	Amand A/c --- Dr To Sales A/c	17,000	17,000	1
"	Cash A/c ---- Dr To Amand A/c	7,000	7,000	1
"	Bills Receivable A/c --- Dr (B/R) To Amand A/c	10,000	10,000	1
"	Cash/Bank A/c ---- Dr Discount A/c ---- Dr To Bills Receivable	9,500 500	10,000	1
April 4	Amand A/c ---- Dr To Bank	10,000	10,000	1

[5]



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