## FIRST YEAR HIGHER SECONDARY EXAMINATION - MARCH 2024 ACCOUNTING WITH COMPUTERISED ACCOUNTING, CODE - FY 450

ANSWER KEY - (UNOFFICIAL)

PREPARED BY RAMESH VP, HSST COMMERCE, GOVT. HSS PONMUNDAM, TIRUR, MALAPPURAM

			BY RAMESH VP , HSST COMMERCE ,		NDAM, TIRUF	₹, M <i>P</i>	LAPI	URAM				
I	_		QUESTIONS FROM 1 TO 7 EACH CARR	IES 1 SCORE					(7X			
1		VOUCHER										
2	C	CONSERVA	ATISM									
3	В	DEPOSITO	R				•					
4	A	ERRORS O	F COMMISSION									
5	D	GENERAL										
6	В	REVENUE 1	EXPENDITURE									
7	В	BALANCE S	SHEET									
II	AN	SWER ALL Q	QUESTIONS FROM 8 TO 12 EACH CARD	RIES 2 SCORES				(5X	2=10)			
8	Α	INCREASES	S									
	В	CREDIT										
	C	INCREASE										
	D	DEBIT										
9												
		MACHINE	RY A/C DR	90000								
		INPUT SGS	ST	8100								
		INPUT CGS	ST	8100								
			CASH	10620	00							
10												
10			rtain the arithmetical accuracy of t	the ledger accounts								
		2) To help	in locating errors									
		3) To help	in the preparation of final accoun	ts (Any two)								
11			CIATION = COST OF ASSET - SCRAP	` • /	E LIFE							
11		DETRE	=36000+10000+6000-4000 / 8	VILLEL / EITECTIVI								
			=48000 / 8									
			=6000									
12			CAPITAL EXPENDITURE	DEVE	ENUE EXPEN	DITI	DF					
12												
			SES EARNING CAPACITY	1 MAINTAINS EA		MCII Y	(					
			URRING IN NATURE	2 RECURRING IN		N/E/A	D					
			S MORE THAN ONE YEAR	3 NORMALLY BE				(2)				
TIT	4 1/		OWN ON ASSETS SIDE 4 SHOWSON EXPENSE SIDE OF P/L A/C (any2)   ANY 5 QUESTIONS FROM 13 TO 18 EACH CARRIES 3 SCORES (5X3=15)									
13	AIIV		Characteristics of Accounting Informatio					(JAJ	-13 <i>)</i>			
13			:An information become reliable only wh		mand hias							
			: The information to be relevant, it must		r and bias.							
					antad							
			dability: It must be understood by those ility: It means that the accounting report				A	.2				
		•	•	-			Any					
14			CONCERN CONCEPT: According to this	concept, it is assumed	that the busin	ess wi	ill las i	for a				
		long time.							<u> </u>			
			SPECT CONCEPT					_				
		Dual aspect is the foundation or basic principle of Accounting. This concept states that every transaction has a										
		dual or two-fold effect (i.e. Receiving effect or Debit and Giving effect or Credit) It is expressed in the form of										
	Accounting equation <u>C.Matching Concept:</u> The matching concept states that expenses incurred in an account											
		neriod sho	ould be matched with revenues dur	ing that neriod.								
15			PURCHASE DAY BOOK									
		DATE	PARTICULARS			inv	LF	RS				
		10-Apr										
			ARDRA TRADERS			1						
			50 KG RICE @ 40 / KG		2000	1						
			30 KG SUGAR @ 25/KG		750	]						
					2750	1	$\parallel$					
			LESS DISCOUNT 6%		165			2585				
						1						
		17-Apr	AKHILA TRADERS			1						
		_	10 BAG TEA@120/BAG		1200							
			20 PACK BISCUITS@150/PACK		3000			4200				
						_	-	_				

				TOTAL		6785							
16	Causes of differences between cash												
	1) Cheque issued but not presented for payment												
	2) Cheque deposited into the bank but not collected and credited												
	3) Amount directly deposited into	the bank a	ccount										
	4) Interest ,dividend etc. collected and credited by the bank												
	5) Interest allowed or charged, bar (ANY3)	nk charges	by bank re	ecorded only in p	assbook								
17	i. CGS= OP. STOCK+PURCHASES+DI	DECT EVD	CI OSING S	TOCK									
1/	=12000+130000+28000-35000	RECT EAT-	CLOSING S	IOCK									
	=135000												
	ii. GROSS PROFIT = SALES -CGS												
	=245000-135000												
	=110000 iii. OPERATING PROFIT=GP - OPERATING EXPENSES												
	iii. OPERATING PROFIT=GP - OPERATING EXPENSES =110000-27000-33000												
	=50000												
18		PROFIT ANI	D LOSS ACC	COUNT									
	TO BAD DEBTS 2500												
	ADD FURT. BADDEBTS 1500												
	ADD NEW PROVISION 1825												
	5825	2025											
	LESS OLD PROVISION 3000	2825	-										
	BALANC	E SHEET A	S ON										
	LIABILITIES	RS		ASSETS		RS							
			DEBTORS		38000								
			LESS BAD	DEBTS _	1500								
			I ECCEPPOY	HOLONI	36500	24675							
V	 ANSWER ANY 5 QUESTIONS FROM 19 TO	<u> </u>   24 EACH C.	LESSPROV		1825	34675 (5X4=							
19	CAPITAL: The investment made by the					(5117							
	EXPENSES: The cost incurred by the bu												
	<b>DRAWINGS:</b> Withdrawal of money	and/or good	ls by the own	er from the busin	ess for pers	onal use is							
	known as drawings.	] . ]			_								
	CURRENT ASSETS: Assets which are h		-	called Current asset	CS .								
• •	VERIFIABLE EVIDENCE - D. VOUCHER												
20		C ICNOPE	INCICNIEI	CANT DETAILS									
20	MATERIALITY -			CANT DETAILS ORDED AT ORIGI	NAL COST	AND							
20		B. FIXED A	SSETS REC	CANT DETAILS ORDED AT ORIGIN ATIC MANNER	NAL COST	AND							
20	MATERIALITY - GOING CONCERN -	B. FIXED A	SSETS RECO TE SYSTEM	ORDED AT ORIGI	NAL COST	AND							
20	MATERIALITY - GOING CONCERN -	B. FIXED A DEPRECIA A. DUAL AS	SSETS RECO TE SYSTEM	ORDED AT ORIGI ATIC MANNER	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN ASSI	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI	SSETS RECO TE SYSTEM SPECT ING EQUAT CAPITAL+	ORDED AT ORIGI ATIC MANNER ION LIABILITIES	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN. ASSI STOCK + MACHINERY+ C	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH =	SSETS RECO TE SYSTEM SPECT ING EQUAT CAPITAL+	ORDED AT ORIGINATIC MANNER  ION LIABILITIES + CREDITORS	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN. ASSI STOCK + MACHINERY+ O A 0 0 +	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 =	SSETS RECO TE SYSTEM SPECT ING EQUAT CAPITAL CAPITAL	ORDED AT ORIGINATIC MANNER  ION LIABILITIES + CREDITORS + 0	NAL COST	AND							
	MATERIALITY         -           GOING CONCERN         -           ACCOUNTING EQUATION         -           TRAN.         ASSISTOCK + MACHINERY + ON A COUNTY + O	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) =	SSETS RECO TE SYSTEM SPECT ING EQUAT CAPITAL CAPITAL 50000	ORDED AT ORIGINATIC MANNER  ION LIABILITIES + CREDITORS + 0 + 0	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN. ASSI STOCK + MACHINERY+ O A 0 0 +	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 =	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL+ CAPITAL 50000 0 50000	ORDED AT ORIGINATIC MANNER  ION LIABILITIES + CREDITORS + 0	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN.	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 =	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL+ CAPITAL 50000 0 50000	ORDED AT ORIGINATIC MANNER  ION LIABILITIES + CREDITORS + 0 + 0 + 0	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN.	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 20000 = 8000 =	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL S0000 0 50000 0 50000 2000	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES  + CREDITORS  + 0 + 0 + 12000 + 12000 +	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN.	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 20000 =	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL CAPITAL 50000 0 50000 0 2000	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES  + CREDITORS + 0 + 0 + 12000 + 12000	NAL COST	AND							
	MATERIALITY - GOING CONCERN -  ACCOUNTING EQUATION -  TRAN.	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 20000 = 8000 =	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL 50000 0 50000 0 50000 2000 52000	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES  + CREDITORS  + 0 + 0 + 12000 + 12000 +	NAL COST	AND							
21	MATERIALITY GOING CONCERN  -  ACCOUNTING EQUATION -  TRAN.  STOCK + MACHINERY+ (ACCOUNTING EQUATION)  A	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 20000 = 20000 = 20000 = TION STATI	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL 50000 0 50000 0 50000 2000 52000	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES  + CREDITORS  + 0 + 0 + 12000 + 12000 +	F	RS							
21	MATERIALITY GOING CONCERN  -  ACCOUNTING EQUATION -  TRAN.  STOCK + MACHINERY+ (ACCOUNTING BY ACCOUNTING BY ACCOUNTING BY ACCOUNTING BY ACCOUNTING EQUATION  A	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 20000 = 20000 = 20000 = TION STATI	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL 50000 0 50000 2000 2000 EMENT	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES + CREDITORS + 0 + 0 + 12000 + 12000 + 12000	R   37	RS 700							
21	MATERIALITY GOING CONCERN  -  ACCOUNTING EQUATION -  TRAN.  STOCK + MACHINERY+ (ACCOUNTING EQUATION)  A	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 20000 = 20000 = 20000 = TION STATI	SSETS RECOTE SYSTEM SPECT ING EQUAT CAPITAL 50000 0 50000 2000 2000 EMENT	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES + CREDITORS + 0 + 0 + 12000 + 12000 + 12000	R   37   18	RS 700 800							
21	MATERIALITY	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 8000 = 20000 = TION STATE OK NOT PRESE	SSETS RECO TE SYSTEM SPECT ING EQUAT CAPITAL+ CAPITAL- 50000 0 50000 2000 52000 EMENT	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES + CREDITORS + 0 + 0 + 12000 + 12000 + 12000 + RS	R   37   18	RS 700							
21	MATERIALITY GOING CONCERN  -  ACCOUNTING EQUATION -  TRAN.  STOCK + MACHINERY+ (ACCOUNTING BY ACCOUNTING BY ACCOUNTING BY ACCOUNTING BY ACCOUNTING EQUATION  BOOK + MACHINERY+ (ACCOUNTING BY ACCOUNTING BY ACCOU	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 8000 = 20000 = TION STATE OK NOT PRESE	SSETS RECO TE SYSTEM SPECT ING EQUAT CAPITAL+ CAPITAL- 50000 0 50000 2000 52000 EMENT	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES + CREDITORS + 0 + 0 + 12000 + 12000 + 12000 + RS	R   37   18   55	RS 700 800							
21	MATERIALITY	B. FIXED A DEPRECIA A. DUAL AS ACCOUNTI ETS = CASH = 50000 = (-30000) = 20000 = 20000 = 20000 = TION STATI OK NOT PRESE	SSETS RECO TE SYSTEM SPECT ING EQUAT CAPITAL+ CAPITAL- 50000 0 50000 2000 52000 EMENT	ORDED AT ORIGINATIC MANNER  ION  LIABILITIES + CREDITORS + 0 + 0 + 12000 + 12000 + 12000 + RS	R 37 18 55	RS (700 800 800 800 800 800 800 800 800 800							

PARTICULARS		BANK I	RECON	CILIAT	ION ST	ATEME	ENT					
CHEQUE ISSUED BUT NOT PRESENTED   1800   2200   250   3060   30		PARTICULA	ARS					(+) RS		() RS		
CHEĞÜE DEPOSITED BUT NOT COLLECTED   BANK CHARGES   BANK CHARGES   S500   S50	1											
BANK CHARGES   BALANCE AS PER PASS BOOK     5500   5500												
BALANCE AS PER PASS BOOK												
RECTIFICATION ENTRIES:   S500   S50												
23   RECTIFICATION ENTRIES:    AKHIL   DR   4000   4000   4000		BALANCE AS PER I	-									
AKHIL   TO ANIL   DR   40000   40000   40000   4000   4000   4000   4000   4000   4000   4000   4000   4000   40	RECTIF							3300		3300	₫	
PURCHASES   DR   2000	123311						DR		4000			
2	1							1		40	00	
A	2		ISE				DR		2000	20	00	
24							DR	1	3000			
24	3	ТО МАСНІ	NERY							30	00	
Dr							DR		5000		.00	
2018   Jan-01   TO CASH (400000+50000)   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   450000   40500	4	TO PURCH.	ASE							50	00	
Jan-01   TO CASH (400000+50000)   450000   2019   3450000   2019   3450000   2019   364500   2020   364500   2020   3450000   2020   345000   2020   345000   2020   345000   2020   345000   2020   345000   2020   345000   2020   364500   2020   364500   2020   364500   2020   364500   2020   364500   2021   345000   2020   328050   328050   2020   328050   2020   328050   2021   34500   2021   328050   2021   34500   2021   328050   2021   34500   20	Dr			PLAN	IT ACC	COUNT	I			T	Cr	
2019   Jan-01   TOBALANCE B/D   405000   Dec-31   BY DEPRECIATION   BY BALANCE C/D   405000   405000				1		l						
2019   Jan-01   TOBALANCE B/D   405000   Dec-31   BY DEPRECIATION   BY BALANCE C/D   364500   405000	Jan-01	TO CASH (400000+5	0000)	450	0000	Dec-31						
2019   Jan-01   TOBALANCE B/D   405000   Dec-31   BY DEPRECIATION   BY BALANCE C/D   364500   405000   364500				15	0000		BY BALANCE (	2/ <b>D</b>				
Jan-01   TOBALANCE B/D   405000   2020   364500   405000   2020	2019			43	0000	2019				430	000	
2020   Jan-01   TO BALANCE B/D   364500   2020   364500   2020   364500   2020   364500   2020   364500   2021   328050   2021   202		TOBALANCE B/D		40:	5000		BY DEPRECIAT	ΓΙΟΝ		40:	500	
2020		T OBTIENT (OE B)										
Jan-01   TO BALANCE B/D   364500   Dec-31   BY DEPRECIATION   BY BALANCE C/D   328050   364500   364500   328050   364500   364				40	5000						405000	
2020   Jan-01   TO BALANCE B/D   328050   364500   2021   328050   364500   328050   364500   328050						l						
2020   Jan-01   TO BALANCE B/D   328050   Dec-31   BY DEPRECIATION   32805   295245   328050	Jan-01	TO BALANCE B/D		364	4500	Dec-31						
2020   Jan-01   TO BALANCE B/D   328050   Dec-31   BY DEPRECIATION   BY BALANCE C/D   328050   295245   328050				26	4500		BY BALANCE	C/D				
Jan-01   TO BALANCE B/D   328050   Dec-31   BY DEPRECIATION BY BALANCE C/D   295245   328050	2020			364	4500	2021				364	500	
ANSWER ANY 1 QUESTION FROM 25 TO 26 EACH CARRIES 8 SCORES	1	TO BALANCE B/D		32	8050	l	BY DEPRECIAT	ΓΙΟΝ		328	805	
ANSWER ANY 1 QUESTION FROM 25 TO 26 EACH CARRIES 8 SCORES		TO BILLINGE BID										
DOUBLE COLUMN CASH BOOK				328	8050					328	050	
DATE   RECEIPS   RN LF   CASH BANK DATE   PAYMENTS   VN   LF   CASH   BANK	SWER A	 NY 1 QUESTION FRO	M 25 TO	O 26 EA	CH CAI	RRIES 8	SCORES				(1X8	
2021	DATE	DECEIRS						e Iva	Пъ	CASH	DANIZ	
Jan-01   BALANCE   3   SALES   5   NOUSHAD   6   SHINE   10   CASH   C   S000   18000   SALARY   SALARY   C   4000   4500   C   4000   4500   C   5000		RECEIFS	KNLF	CASII	DAINK		FATIVIENTS	5 VI	LF	CASII	DAINK	
3   SALES     20000   14   PURCHASES   C   5000   5000     6   SHINE   10   CASH   C   4000   31   RENT   1500     16   BANK   25   COMMISSION   C   30000   18000   31   BALANCE C/D   12500   11500     30000   18		BALANCE		4000	5000		BANK		C	4000		
5         NOUSHAD         6         6000         16         CASH         C         5000           10         CASH         C         4000         31         RENT         1500           16         BANK         C         5000         "         SALARY         6000         1500           25         COMMISSION         30000         18000         31         BALANCE C/D         12500         11500           30000         18000         30000         18000						l						
10 CASH 16 BANK 25 COMMISSION  C 5000 1000  31 RENT SALARY  6000  1500 6000  12500 11500 30000 18000					6000	16			C		5000	
16 BANK COMMISSION C 5000 " SALARY 6000 5000 1000 30000 18000 5000 5000 5000 5000 5000 5000	6	SHINE			3000	18	DRAWINGS			3000		
25 COMMISSION 1000 31 BALANCE C/D 12500 11500 30000 18000	10	CASH			4000	I	RENT				1500	
31 BALANCE C/D 12500 11500 30000 18000 30000 18000	1		C			"	SALARY			6000		
30000 18000	25	COMMISSION		1000								
						31	BALANCE C/D			12500	11500	
Feb-01   BALANCE B/D     12500   11500				30000	18000					30000	18000	
	Feb-01	BALANCE B/D		12500	11500							
		RECTIF  1  2  3  4  Dr  2018  Jan-01  2020  Jan-01  2020  Jan-01  2021  Jan-01  3  5  6  10  16  25	BALANCE AS PER C CHEQUE ISSUED BI CHEQUE DEPOSITI BANK CHARGES BALANCE AS PER I  RECTIFICATION ENTRIES: AKHIL  1 TO ANIL PURCHASES 2 TO SUSPEN REPAIRS 3 TO MACHIL FURNITURE 4 TO PURCH  Dr  2018 Jan-01 TO CASH (400000+5)  2020 Jan-01 TO BALANCE B/D  2021 Jan-01 BALANCE 3 SALES 5 NOUSHAD 6 SHINE 10 CASH 16 BANK	BALANCE AS PER CASH B CHEQUE ISSUED BUT NO' CHEQUE DEPOSITED BUT BANK CHARGES BALANCE AS PER PASS BO  RECTIFICATION ENTRIES:  AKHIL  TO ANIL PURCHASES TO SUSPENSE  REPAIRS  TO MACHINERY FURNITURE 4 TO PURCHASE  Dr  2018 Jan-01 TO CASH (400000+50000)  2019 Jan-01 TO BALANCE B/D  2020 Jan-01 TO BALANCE B/D  SWER ANY 1 QUESTION FROM 25 TO DC  DATE RECEIPS RN LF 2021 Jan-01 BALANCE 3 SALES 5 NOUSHAD 6 SHINE 10 CASH	BALANCE AS PER CASH BOOK   CHEQUE ISSUED BUT NOT PRESI   CHEQUE DEPOSITED BUT NOT O BANK CHARGES   BALANCE AS PER PASS BOOK	BALANCE AS PER CASH BOOK   CHEQUE ISSUED BUT NOT PRESENTED   CHEQUE DEPOSITED BUT NOT COLLE   BANK CHARGES   BALANCE AS PER PASS BOOK	BALANCE AS PER CASH BOOK   CHEQUE ISSUED BUT NOT PRESENTED   CHEQUE DEPOSITED BUT NOT COLLECTED BANK CHARGES   BALANCE AS PER PASS BOOK	BALANCE AS PER CASH BOOK   CHEQUE ISSUED BUT NOT PRESENTED   CHEQUE DEPOSITED BUT NOT COLLECTED   BANK CHARGES   BALANCE AS PER PASS BOOK	BALANCE AS PER CASH BOOK	BALANCE AS PER CASH BOOK	BALANCE AS PER CASH BOOK   3700   1800   2200   250	

TRADING	G AND P/L A	CCOUNT F	OR THE YEAR ENDED 31/1	12/2020							
		Rs			Rs						
TO OPENING STOCK		14000	BY SALES		200000						
TO PURCHASE		90000									
			BY CLOSING STOCK		5000						
TO WAGES		19000									
TO CARRIAGE INWARDS	8	8000									
TO GROSS PROFIT C/D		74000									
		205000			205000						
TO SALARY		22000	BY GROSS PROFIT B/D		74000						
TO ADVERTISEMENT	30000										
LESS CARRY FORV	20000	10000									
TO CARRIAGE OUT		5000									
TO BAD DEBTS		3000									
ADD FURTHER BAD DBT	S	1200									
TO DEPRECIATION ON I		3500									
DEPRECIATION ON											
TO INT ON CAPITAL		3600									
TO NET PROFIT		24800									
		74000			74000						
	BALANC		S ON 31/12/2023								
LIABILITIES		RS	ASSETS		RS						
CREDITORS		10000	STOCK		5000						
BILLS PAYABLE			ADVT CARRY FORWARD	D/PREPAID	20000						
SALARY OUTSTANDING			DEBTORS	26000							
			LESS BADDEBTS	1200	24800						
CAPITAL	60000										
ADD INTERST ON CPL	3600		MACHINERY	35000							
ADD NETPROFIT	24800	88400	LESS DEPRECIATION	3500	31500						
			FURNITURE	18000							
	<u>8000</u>		LESS DEPRECIATION	<u>900</u>	17100						
		98400	DDEDADED BY		98400						

ANSWER KEY PREPARED BY

RAMESH V.P , ACT MALAPPURAM