Class No. : ....

Name : ....

SECOND YEAR HIGHER SECONDARY
SECOND TERMINAL EXAMINATION, DECEMBER-2025

Part – III

ACCOUNTANCY WITH COMPUTERISED ACCOUNTING

Maximum : 60 Scores

Time : 2 Hours
Cool-off time : 15 Minutes

General Instructions to Candidates :

- There is a 'Cool-off time' of 15 minutes in addition to the writing time.
- Use the 'Cool-off time' to get familiar with questions and to plan your answers.
- Read questions carefully before answering.
- Read the instructions carefully.
- Calculations, figures and graphs should be shown in the answer sheet itself.
- Malayalam version of the questions is also provided.
- Give equations wherever necessary.
- Electronic devices except non-programmable calculators are not allowed in the Examination Hall.

വിദ്യാർത്ഥികൾക്കുള്ള പൊതുനിർദ്ദേശങ്ങൾ :

- നിർദ്ദിഷ്ട സമയത്തിന് പുറമെ 15 മിനിറ്റ് 'കൂൾ ഓഫ് ടൈം' ഉണ്ടായിരിക്കും.
- 'കൂൾ ഓഫ് ടൈം' ചോദ്യങ്ങൾ പരിചയപ്പെടാനും ഉത്തരങ്ങൾ ആസൂത്രണം ചെയ്യാനും ഉപയോഗിക്കുക.
- ഉത്തരങ്ങൾ എഴുതുന്നതിന് മുമ്പ് ചോദ്യങ്ങൾ ശ്രദ്ധാപൂർവ്വം വായിക്കണം.
- നിർദ്ദേശങ്ങൾ മുഴുവനും ശ്രദ്ധാപൂർവ്വം വായിക്കണം.
- കണക്ക് കൂട്ടലുകൾ, ചിത്രങ്ങൾ, ഗ്രാഫുകൾ, എന്നിവ ഉത്തരപേപ്പറിൽ തന്നെ ഉണ്ടായിരിക്കണം.
- ചോദ്യങ്ങൾ മലയാളത്തിലും നല്ലിയിട്ടുണ്ട്.
- ആവശ്യമുള്ള സ്ഥലത്ത് സമവാക്യങ്ങൾ കൊടുക്കണം.
- പ്രോഗ്രാമുകൾ ചെയ്യാനാകാത്ത കാൽക്കുലേറ്ററുകൾ ഒഴികെയുള്ള ഒരു ഇലക്ട്രോണിക് ഉപകരണവും പരീക്ഷാഹാളിൽ ഉപയോഗിക്കുവാൻ പാടില്ല.

PART – A
(ACCOUNTANCY)
(40 Scores)

I. Answer any 5 questions from 1 to 6. Each carries 1 score. $(5 \times 1 = 5)$

1. If Partnership Deed is silent, partner shall be entitled to get _____ at 6% p.a.

2. Premium brought in by new partner will be transferred to old partner's capital account in _____ ratio.

3. Record necessary journal entry for transferring reserve in books to old partner's capital account at the time of admission of a new partner.

4. Normal Profit = _____ × $\dfrac{\text{Normal Rate of Return}}{100}$

5. In the absence of information regarding the acquisition of share of profit of retiring partners by remaining partners, it is assumed that they will acquire their share in _____ ratio.

6. On death of a partner, the deceased partner's capital account will be credited with
    (a) his share of goodwill
    (b) goodwill of the firm
    (c) share of goodwill of remaining partners
    (d) all of the above

II. Answer any 4 questions from 7 to 11. Each carries 2 scores. $(4 \times 2 = 8)$

7. What are the rights of new partner ?

8. Arun and Binoy are partners in a firm sharing profits in the ratio 5:3. They admit Mohan as a new partner for $1/7^{th}$ share in profit. New profit sharing ratio is agreed to be 4:2:1. Calculate sacrificing ratio.

9. Sachin and Vinod are partners in a firm sharing profit and losses in the ratio of 5:3. Sourav is admitted in the firm for $1/5^{th}$ share of profit. He brings in ₹ 20,000 as capital and ₹ 4,000 as his share of goodwill.

    Record necessary journal entries, when 50% of the amount of goodwill is withdrawn.

10. Saleem, Noushad and Raheem are partners sharing profits in the ratio 4:3:2. Saleem retires. Noushad and Raheem decided to share profits in the future in the ratio of 5:3. Compute gaining ratio.

11. Akhil, Rijo and Babu are partners sharing profits in the ratio 3:2:1. Rijo retires. On the date of retirement their capital accounts shows balance as ₹ 10,00,000, 5,50,000, and 5,00,000 respectively. Also the book shows an accumulated profit of ₹ 1,20,000. Record necessary journal entry to treat accumulated profit.

III. Answer any 5 questions from 12 to 17. Each carries 3 scores. (5 × 3 = 15)

12. Manoj is a partner in a firm. His withdrawal for year 2023-24 are as below :

Date		Amount of Withdrawal (₹)
2023	April 01	5,000
	July 01	7,000
	November 30	5,000
2024	March 01	8,000

Calculate interest on drawings at 12% p.a. Books are closed on 31st March every year.

13. List out the need for valuation of goodwill.

14. Explain any three cases for the treatment of goodwill at the time of admission of a new partner.

15. Rani Traders earn an average profit of ₹ 40,000 with a capital of ₹ 3,00,000. The normal rate of return in the business is 10%. Using capitalization of super profit method, compute the value of goodwill of the firm.

16. Sankar, Sudev and Nirmal are partners sharing profits and losses in the ratio of 4:3:2. Sudev retires and the goodwill of the firm is valued at ₹ 72,000. New profit sharing ratio agreed by Sankar and Nirmal is 5:3. Record necessary journal entries.

17. Give journal entries for the following transactions related to Revaluation Account :
    (a) For decrease in the value of assets.
    (b) For increase in the value of liabilities.
    (c) For decrease in the value of liabilities.
    (d) For an unrecorded asset.
    (e) For distribution of profit on revaluation.
    (f) For distribution of loss on revaluation.

IV. Answer any 2 questions from 18 to 20. Each carries 6 scores. $(2 \times 6 = 12)$

18. Anvar and Asok share profit and losses in the ratio of 3:2. They admitted Bhaskar into the firm for $1/6^{th}$ share in profits. Anvar personally guaranteed Bhaskar that he will get profit share of minimum ₹ 30,000 after charging interest on capital at 10% p.a. Capital of Anvar ₹ 3,00,000, Asok ₹ 2,00,000 and Bhaskar ₹ 1,00,000. Profit for the year ending March 31ˢᵗ, 2023 amounted to ₹ 1,80,000. Show Profit and Loss Appropriation Account if profit sharing ratio is 3:2:1.

19. Anil and Babu are partners in a firm sharing profit and losses in the ratio 2:1. John is admitted into firm with $1/4^{th}$ share in profit. He brings ₹ 30,000 as capital and ₹ 12,000 as his share of goodwill. Balance Sheet of the firm on December 31ˢᵗ, 2022 (Before admission of John) was as under :

Liabilities	Amount (₹)	Assets	Amount (₹)
Creditors	9,000	Cash	13,000
Bills payable	5,000	Furniture	6,000
General Reserve	9,000	Stock	11,000
Capital :		Sundry Debtors	8,000
Anil : 50,000		Machinery	25,000
Babu : 30,000	80,000	Building	40,000
	1,03,000		**1,03,000**

Other informations :
(i) Building is valued at ₹ 45,000.
(ii) Machinery is valued at ₹ 23,000.
(iii) A provision for bad debts is to be created @ 6% on debtors.

Prepare Revaluation Account and Partners' Capital Account.

20. Kavitha, Sunila and Saritha are partners in a firm. Sunila retires. On her retirement ₹ 60,000 were due to her. Kavitha and Saritha promised to pay her in instalments every year end. Prepare Sunila's loan account when payment is made in four yearly instalment plus interest @ 12% p.a.

PART – B

(COMPUTERISED ACCOUNTING) (20 Scores)

V. Answer any 3 questions from 21 to 24. Each carries 1 score. (3 × 1 = 3)

21. Give the absolute cell reference of a cell at 9th column and 12th row in a spreadsheet.

22. Book value of machinery is given in A1 and rate of depreciation is given in B1. Give formula to get depreciation.

23. Complete the steps to create chart in spreadsheet by filling the missing items from the following :

Enter the data → Select the data → ------ → ------ → Finish.

24. Give the sub-group name of Bank loan in GNUkhata.

VI. Answer any 4 questions from 25 to 29. Each carries 2 scores. (4 × 2 = 8)

25. Write syntax and explain the parameters of spreadsheet function PMT.

26. Name any four elements of graph in spreadsheet.

27. Explain any two benefits of Charts.

28. Identify the group names of following ledger accounts in GNUkhata :

    (a) Purchase return

    (b) Wages

    (c) Discount received

    (d) Bad debt

29. Give the steps to display ledger accounts created in GNUkhata.

30. Explain three security features of Computerised Accounting Softwares.

31. Write the function name, syntax and explain parameters for calculating depreciation under straight line method and diminishing balance method in spreadsheet.

32. Complete the diagram.

Voucher type	Used to Record	Short cut Key
Receipts	All receipts of cash or cheque	?
Payments	All payments made by cash or cheque	?
?	Cash and credit sales of goods	F6
?	Cash and credit purchase of goods or raw materials	F7
Sales return	Return of goods by a customer	?
Purchase return	Return of goods to supplier	?

33. Explain the following functions with syntax in spreadsheet :
    (a) COUNTA
    (b) SUMIF
    (c) ROUNDUP