

- 18..... is a group of cells in a worksheet.
 a) Workbook b) Spreadsheet c) Range d) None of these
19. Libre office Calc is a ----- software.
 a. Data base. b. Spread sheet. c. Text document. d. Presentation.
20. Pre-defined formula in a spreadsheet is
 a) Function b) Cell reference c) Range d) Sheet

VIII. Answer the question 21 which carries 2 scores

21. Write function to display the followings in to cell A3
 a) System date b) System date and time

IX. Answer all the questions from 22 to 23. Each carries 3 scores.

22. Explain the security features of CAS software
 23. List out the types of codes with examples.

X. Answer the question 24 which carries 4 scores.

24. Explain the features of Libre Office Calc.

XI. Answer any one question from 25 to 26, which carries 5 scores.

25. Explain the features of computerised Accounting System.
 26. List out the advantages of computerised accounting system.

Name of School.....

First Term Examination Aug.2025

Accountancy With CA

Time: 2 hrs

Plus Two

Score: 60

Answer any 4 questions from 1 to 5. Each carries one score

1. Under the fixed capital method, if a partner contributes additional capital during the year, the additional contribution is recorded in:
 a) The partner's Capital Account b) The partner's Current Account, c) The firm's Income Statement, d) The Suspense Account
2. Share of goodwill brought in cash by the new partner is called..... (1)
 a) Premium (b) capital (c) profit (d) None of these
3. Under the fixed capital method, which account is typically used to record the profits, losses, and drawings of a partner?
 a) Capital Account b) Current Account c) Suspense Account d) Income Statement
4. A and B are partners in a firm sharing profits & losses in the ratio of 4:3. They admitted C in to partnership for $\frac{1}{8}$ th share in future profit. Sacrificing ratio of A & B is.(1)
 (a) 1:1 (b) 4:3 (c) 1:3 (d) 4:1
5. Which of the following is NOT a characteristic of a partnership?
 a) Mutual agency b) Limited liability c) Sharing of profits d) Agreement between partners (1)

II. Answer all questions from 6 to 7. Each carries two score (2 x 2=4)

6. Write the two rights acquired by the new partner
7. Raju, a partner withdraws ₹10,000 regularly on the last day of every month. Interest is charged at 12% p.a. Calculate interest on drawings for the

whole year.

III. Answer any two questions from 8 to 10. Each carries 3 scores

(2x3=6)

8. The Average profit of a firm for the last 4 years is ₹50,000. The capital employed by the firm is ₹5,00,000 and the normal rate of return is 8%. Calculate the value of goodwill on the basis of 2 years purchases of super profit

9. Anil and Sunil are partners in a firm sharing profits in the ratio of 3:2. They admit Reghu as a new partner. Anil surrenders 1/4 of his share and Sunil 1/3 of his share in favour of Reghu. Calculate new profit sharing ratio of Anil, Sunil and Reghu.

10. In the absence of written agreement, how the following items will be treated a) Interest on capital b) Interest on Loan c) Salary or commission payable

V. Answer all questions from 11 to 12. Each carries 4 scores (2x4=8)

11. Explain the factors affecting value of goodwill

12. Write any four differences between fixed capital and fluctuating capital method?

VI. Answer all questions from 13 to 14. Each carries 5 scores. (2x5=10)

13. Sumesh a partner in firm has a capital of ₹80,000 on 31st March 2024. On 1st October 2023 he withdrew ₹10,000 from the firm. On 1st January 2024 he introduced an additional capital of ₹20,000. Calculate interest on capital @ 10% p.a for the year ended 31st March 2024. (Hint capital account maintained under fluctuating capital method)

14. Anjana and Bharati were partners in a business with a profit sharing ratio of 2:1. On 01-4-2022, they admitted Chandana as a new partner for 1/5 share in profits. They also guaranteed a minimum profit of ₹.30,000 to Chandana. The old partners agreed to meet the deficiency in the guaranteed profit equally. The new profit sharing ratio among the partners is 2:2:1 respectively. The profits of the firm for the year ended 31-03-2023, before charging salary to Anjana's @ ₹.2,000 per month amounted to ₹.1,24,000. Prepare the Profit and Loss Appropriation account

VII. Answer any one question from 15 and 16. Carries 8 scores

15. Kiran and Madhu are partners in a firm sharing profits and losses in the ratio of 2:1. The balance in their capital and current accounts as on 1-1-2011 were as under. Capital Kiran 60,000 Madhu 40,000 Current Accounts (Cr) Kiran 9000 Madhu 7,500. It is provided in the partnership Deed that Kiran is to be paid salary @ ₹.400 per month and Madhu is to be given a commission of ₹.3,500 for the year. Interest on capital is to be allowed @ 8% p.a. The drawings of Kiran and Madhu for the year were ₹.6000 and ₹.4000 respectively. Interest on drawings for Kiran's drawing was to be ₹.360 and on Madhu's drawings ₹.240. The net profit of the firm before making these adjustments was ₹.36,400. Prepare the Profit and Loss Appropriation Account and the Partners Capital and Current Accounts

16. Amal and Vimal are partners in a business. Their capital as on 1st April 2020 amounting ₹1,00,000 and ₹80,000 respectively. The following were some of the agreements between them.

i. share profit and losses in the ratio of 3:2

ii) Interest on capital to be provided @ 6% p.a

iii). Amal get a salary of ₹ 5,000 annually.

iv. Vimal to get a commission of ₹ 400 per month.

v. Interest to be charged on drawings @ 5% p.a

On June 30, 2020 Amal withdrew ₹8,000 and on October 1, 2020, Vimal withdrew ₹10,000 for their personal purposes. The profit of the firm before adjustments was ₹60,000. 2021 Draw up Profit and Loss Appropriation account and Capital accounts of partner's

PART -II COMPUTERISED ACCOUNTING

VIII. Answer any 3 questions from 17 to 20. Each carries 1 score

17. EKM for Ernakulam is an example of :

a) Sequential code b) Mnemonic code c) Block code d) Non