



इतिरिक्त, या यत्किंचिद



दत्त XII



इति यत्किंचिद

को प्रकृत
 नुक्ति x<+ek/; fed f'k{kk e.My] jk; ig

i u & i = dh ; kst uk

Scheme of Question Paper

fo" k; % i r i k y u , o a y s [k k d e z
fo" k; d k M & 3 2 0

i w k k d % 1 0 0
l e ; % 3 ? k / s

i j h { k k % g k ; j l d s M j h

1/2 ' k f . k d m n n s ; d s v u d k j e k u

(A) Weightage as per Educational objective:

l 0 Ø0	m n n s ;	v d	i f r ' k r
1-	K l u (Knowledge)	35	35%
2-	v o c k s k (Understanding)	50	50%
3-	v u d ; k s , o a d k s t y (Application & Skill)	15	15%
	; k s x	100	100%

1/2 b d k b z d k e k u

l 0 Ø0	b d k b z d k u k e	b d k b z i j v k c f v r v d	i u & i = d s i k : i v u d k j v k c f v r v d
1-	e l r ; g k l	15 v d	15
2-	i k . k y s [k s	15 v d	15
3-	x j 0 ; k i k j h l d f k k v k a d s y s [k s	15 v d	15
4-	l k { k n k j h y s [k s	20 v d	20
5-	l a Ø r l k g l y s [k s	15 v d	15
6-	d E i u h y s [k s	20 v d	20
7-			
8-			
9-			
10-			
11-			

¼ ½ dfBukl Lrj (Difficulty Level)

l 0 Ø0	mnñs ;	vñd	ifr'kr
1-	ljy (Easy)	35	35%
2-	vñd r (Average)	50	50%
3-	dfBu (Difficult)	15	15%
		100	100%

¼½ izui = fn'kk funñk , oa fodYi ; kstuk %

(Instruction's & Scheme of Option for Question Paper)

- oLrfu"B izu ea ¼05½ cgñodYih; izu rFkk ¼05½ fjDr LFkku dh iñrñmfpr tkñMñk cuk, dk izu fn;k tkoxk vñd ; g iR; d l vñ ea izu Øekñd 1 gñsxk A
- iR; d l vñ ea 1] 2 , oa 3 vñka ds izuka ea fñkñurk jgñxh A l eLr 04 vñd ; k bl l s vñ/kd vñks ds y?kññÙkj h; rFkk nh?kññÙkj h; izuka ea fodYi fn;k tkuk gñA fodYi izu ml h bñkbñl srFkk l eku mnñs ; ka ds jgñs A 04 vñd ; k bl l s vñ/kd vñks ds izu iR; d l vñ ea , d l eku jgñs A
- vñ/kdre mñkj l hek vñry?kññÙkj h; ¼2 vñd @ 30 'kññ½ ¼3 vñd @ 50 'kññ½
y?kññÙkj h; ¼4 vñd @ 75 'kññ½ ¼5 vñd @ 150 'kññ½
nh?kññÙkj h; ¼6 vñd ; k vñ/kd @ 250 'kññ½

i zu & i = dk Cyfi IV

Blue Print of Question Paper

fo" k; % i qrikyu , oay s[kkd e z
fo" k; dk M & 320

i wkk d % 100
l e; % 3 ? k/ s

i jh{kk % gk; j l ds Mj h

bdkb z l - Ø -	bdkb z	bdkb z i j vkc i Vr v d	v d o k j i zu						d y i zu	
			1 v d	2 v d	3 v d	4 v d	5 v d	6 v d		
1	e W; g t l	15	3		T-1	P-1	P-1		3	
2	i k k . k y s [k s	15		P-2 T-1		T-1	P-1		5	
3	x s j 0; k i k j h l a F k k v k a d s y s [k s	15	2	T-2	P-1			P-1	4	
4	l k [k n k j h y s [k s	20	2	T-1	P-1	P-1 T-1	P-1		5	
5	l a Ø r l k g l y s [k s	15		T-1		P-1 T-1	P-1		4	
6	d E i u h y s [k s	20	3	T-1	P-2 P-1			P-1	5	
7										
8										
9										
10										
; k x		100		8	6	6	4	2	26	
o l r f u " V ¼ 0 x 1 ½ u E c j d s i zu									1	
									d y i zu	27

"T" ¾ l j k f r d i zu
"P" ¾ 0; k o g k f j d i zu

Set - A

Higher Secondary School Certificate Examination

English

SAMPLE PAPER

Subject - English
Class - 12th

Time- 3 Hrs
(M.M.) 100

(Instruction) & Marks

- 1- Attempt all the Question
- 2- Q. No. 01 Carries 10 Marks. There are two sub-section, Section A is Multiple choice carries 05 marks and section B is fill in the blanks or match the column carries 05 marks.
- 3- Q. No. 2 to 09 are very short answer type question & it carries 02 marks each. Word limit is maximum 30.
- 4- Q. No. 10 to 15 are short answer type question & it carries 03 marks each. Word limit is maximum 50.
- 5- Q. No. 16 to 21 are short answer type question & it carries 04 marks each. Each question has internal choice. Word limit is maximum 75.

6- izu Øekad 22 I s izu Øekad 25 rd nh?kzRrjh; izu gSA iR; d izu ea vkrfjd fodYi gSvkj iR; d izu ij 05 vd vkcfVr gSA mRrj dh vf/kdre 'kCn I hek 100 'kCn A

Q. No. 22 to 25 are long answer type question & it carries 05 marks each. Each question has internal choice. Word limit is maximum 100.

7- izu Øekad 26 I s izu Øekad 27 rd nh?kzRrjh; izu gSA iR; d izu ea vkrfjd fodYi gSvkj iR; d izu ij 06 vd vkcfVr gSA mRrj dh vf/kdre 'kCn I hek 150 'kCn A

Q. No. 26 to 27 are long answer type question & it carries 06 marks each. Each question has internal choice. Word limit is maximum 150.

Ikz Uk 1 ¼/½ I gh fodYi pfu, &

- 1- LkEIkfÜk ds vIkPKYkUk dh LkEHkkOkUkk vf/kd gkks lkj âkLk YkXk,kk TkRkk g&
 v- vf/kd Ck- dEk
 Lk- Ckj kCkj n- buKEka Lks dkbz UkghA
- 2- Ukbz LkâkFÜk dh YkkXkRk Eka 'kkFEkYk Ukgha gk&kk&
 v- LkEIkfÜk dk Ø,k EkW,k Ck- LkEIkfÜk ds <Ykkbz YkkXkRk
 Lk- LkEIkfÜk dh LFkkkUkk O,k,k n- LkEIkfÜk dh EkjEEkRk A
- 3- Iks k&kj O,kfDRk Eka Ukgh vkrkk&
 v- MkDVj Ck- O,kkkkjh
 Lk- bñTkfUk,kj n- vad\$kd A
- 4- fOkf'k"V nkUk dk Yks[kk fd,kk TkRkk g&
 v- vk,k O,k,k [kkRks Eka Ck- IkkfIRk Hk&kRkkUk [kkRks Eka
 Lk- IkkjâHkd fPkës Eka n- vâRkEk fPkës Eka A
- 5- LkkÖkñkjh Lkâk[k ds vHkkOk Eka fn,ks Xk,ks Hkj .k lkj fdRkUks Ikkf'krk dh nj Lks C,kkTk
 n\$g gk&kk g&
 v- 5 Ikkf'krk Okkf"kd Ck- 6 Ikkf'krk Okkf"kd
 Lk- 8 Ikkf'krk Okkf"kd n- 10 Ikkf'krk Okkf"kd

Que 1 (A) Choose the correct alternative -

- (i) If the asset is likely to be obsolete shortly, the rate of depreciation should be -
 (a) increased (b) decreased
 (c) remain equal (d) none of the above
- (ii) What is not included in the cost of new asset -
 (a) cost price of asset (b) Transportation charges
 (c) Establishment expenses (d) Repairs of assets.
- (iii) Which is not called as professional person -

- (a) Doctor (b) Businessman
 (c) Engineer (d) Auditor
- (iv) Specific donations are entered in -
 (a) income and expenditure A/c. (b) Receipts and payment A/c.
 (c) opening balance sheet (d) closing balance sheet.
- (v) In the absence of partnership deed the interest on loan payable is -
 (a) 5% p.a. (b) 6% p.a.
 (c) 8% p.a. (d) 10% p.a.

1/2 DRk LFkkUKka dh IkRkZ dj&&

- 1- okf"kd ; k ifro"lz 'kcn dk iz kx &&&& i) fr ij egROI wkz gA
- 2- i kflr ds Hkqrku [kkrk &&&& cgh dk I kjk k Hkx gA
- 3- I k>nkjh I ysqk ds vHko eaykHk dk forj.k &&&& vuq kr esck/k tkrk gA
- 4- I koZtfud dEi uh grqU; ure &&&& I d; k gkuh pkfg, A
- 5- __.ki = ds vidr eW; I svf/kd eW; ij fuxeu dks&&&& ij fuxeu dgrs gA

(B) Fill in the blanks -

- (i) The word annually or per annum is much important in ----- method.
- (ii) Receipts and payment a/c is a brief of book.
- (iii) In the absence of partnership deed the profit among partners is divided
- (iv) minimum number of members in public company is
- (v) When debentures are issued at the price more than their face value, it is known as issue at

Ikz Uk 2- IkBk.k dk vk'k,k fYkf[k, A

What is consignment?

Ikz Uk 3- XkSj 0,kkIkKfjd LkLk fdLks dgRks gS.

What is meant by non trading concerns?

Ikz Uk 4- LkqkPRk LkkgLk dh nks fok' kSkRkk fYkf [k, \

Write two characteristics of joint venture.

Ikz Uk 5- IkSk.k Ikj HkTks Xk,ks EkkYk dk CkhTkd Ekv, k 33000 : - gS Tkks YkkXkRk Lks 10 IkfRk' kRk vf/kd gS YkkXkRk Ekv, k dh Xk.kUkk dhfTk, A

The invoice price of goods sent on consignment is Rs. 33000 which is 10% more than cost price. Find the cost price.

Ikz Uk 6- IkfTRk EkkYk dk ' ,kkEk Uks 40000 : \ Eka Ukdn , Oka 20]000 : - Eka m/kkj CkPk fn, kka 6% Ikfj' kSk dEkh' kUk dh Xk.kUkk dhfTk, A

Shyam sold goods received for Rs. 40000 cash and Rs. 20000 in credit. Calculate Del-credere commission 6% on sale.

Ikz Uk 7- i Skoj 0; fDr fdl sdgrsgS

Who are professional persons? Explain.

Ikz Uk 8- LkkOknkh Lk'ks[k dks LkEkOkkb, ks

Explain partnership deed.

Ikz Uk 9- vAk/kkjh vkj __.ki =/kkjh ea dkbZ rhu vBkj CkRkkb, ks

Differentiate between share holders and debenture holder?

Ikz Uk 10- Ekv, k âkLk mRRkIkfUk ds Rkhuk dkj .k fYkf [k,

Write any three causes for arising depreciation.

Ikz Uk 11 , d QEkZ ds fIkNYks IkqPk Ok"kkZ dk vkSkRk YkkHk 40]000 : - gSRkFkk QEkZ 300]000 : - dh IkTkh Ikj 10 IkfRk' kRk vk, k vfTRk djRk gS LkqkFRk dh Xk.kUkk vf/kYkkHk ds nks Ok"kkZ ds Ø, k Ikj fd, kk TkkRk gS [,kkFRk dh jkf' k fUkdkfyk, ks

The average profit of last 5 years of a firm is Rs. 40000 and the firm makes a profit of 10% on its capital of Rs. 300000 goodwill is valued at two years purchase of super profit. Find the amount of goodwill.

Ikz Uk 12- Pkkykw Ok" k ds IkfTRk HkqRkkuk [kkRks Eka LkkOknkh dk HkqRkkuk 5000] : \ fIkNYks Ok" kZ

dk LVkd 2000 : - PkkYkwOk"KZ dk LVkd 3000 : A vk,k 0,k,k [kkRks Eka LVs kukjh dh jkf'k fn [kkb,ks

In the current year of receipts and payment account amount paid for stationery is Rs. 5000, last years stock is Rs. 2000, current year's stock is Rs. 3000. Show the stationary amount in income and expenditers account.

Ikz Uk 13- LKEKUKK vAk vkj IkkE/kdkj vAk Eka vBkj fYkf[k, \

Distinguish between equity share and preference share (any 5)

Ikz Uk 14- Lkqkksk dks 500 : - vAk 10: - OkkYks vkCkAVRk Fks Uks IkfEk Ek vARkE ,kkPkUk 3 : -

IkfRk vAk dh nj LksUkghaPkqdk Ikk,kkA mLkds vAk kAdks gj .k djds fYk,kk Xk,kk RkFkk 9 : - IkfRk vAk Ij nkSkjkj Tkkjh dj fn,kk Xk,kkA vkOk' ,kd IkfOkf"V,kkj nhfTk, \ 500 shares of Rs. 10 each were allotted to Subodh. He was unable to pay first and final call of Rs. 3 per share. His shares were forfeited and reissued to Ashok at Rs. 9. Give necessary journal entries.

Ikz Uk 15- X dEIkUkh Uks 10000 vAk 50 : - OkkYks 5 IkfRk'kRk IkhfEk,kek Ij fUkXkZEERk fd,kk] LkEIkWkZ jkf'k vkOknUk Ij IkkRk gkA Ikfkh IkfOkf"V KkRk dhfTk, A

X company issued 10000 shares of Rs. 50 each at the premium of 5%. All the amount was recieved in application. Give journal entries.

Ikz Uk 16- , d QEkZ Uks 01 TkUkOkjh 2005 dks , d Ek'khUk 50000 : - Eka Ø,k fd,kk Xk,kkA ØEkXkRk 'kSk Ik) fRk Lks 10 IkfRk'kRk Okf"kd âkLk YkXk,kk TkRkk gA 30 TkUk 2008 dks QEkZ Uks ,kg Ek'khUk 20000 : -Eks ØkPk fn,kk Xk,kk A 2008 Rkd dk Ek'khUk [kkRkk CkUkkb,ks

A firm purchased a machine on 1st January 2005 for Rs. 50000. Depreciation is charged @10% p.a. by reducing balance method on 30th June 2008 firm sold the machine for Rs. 200000. Prepare machinery account upto year 2008.

½/Fk0kk½

, d dñkUkh Uks , d Ek' khUk 30 Tkñk 2005 dks 40000 : - Eka Ø, k fd, kka dñkUkh Uks bLk lkj 12 lkrk' rRk Okkf' kzd dh nj Lks LFkbbZ fdLRk lk) fRk Lks âkLk dkVk Xk, kka ,kg Ek' khUk Uk1 TkñkbbZ 2008 Eka Cks d kj gks Xk, kka fTkLks 12000 : - Eka CkP'k fn, kk Xk, kka 2008 Rkd dk Ek' khUk CkUkkb, ks

A company purchased a machine on 30th June 2005 for Rs. 40000. Depreciation is charged by fixed instalment method @12% p.a. On 1st July 2008 the machine become useles and which was sold for Rs. 12000. Prepare machinery account for three years.

- lkz Uk 17- LkkÖkñkj h Lkñks[k ds vHkkOk Eka YkkXkw gkñks OkkYks dkbZ Pkkj fuL, kEk fykf[k, Explain any 4 rules applicable in the absence of partnership deed.

½/Fk0kk½

[, kkrk mRlUkUk gkñks ds Pkkj Yk{k. k fykf[k, A Explain the causes of creation of Goodwill.

- lkz Uk 18- lkñk. k Ok fCkØh Eka Pkkj vRkj fykf[k, Distinguish between consignment and sale. (any 4)

½/Fk0kk½

I keLU; gkfu vkñ vl keLU; gkfu ea vUrj fyf[k, A Distinguish between Normal loss and Abnormal loss. (any 4)

- lkz Uk 19- LkñP'rk mlkØEk LEkj. k lk) fRk Eka Yks[kk fOkf/ k dks LkEkÖkbb, ks Explain memorandum joint venture account method in brief.

½/Fk0kk½

LkñP'rk mlkØEk [kkRks dk lkñ: lk lkñkz : lk Lks CkUkkb, ks Prepare a complete formate of joint venture account.

- lkz Uk 20- 1 TkUkOkjh 2009 dks Lkj's k] Ekg's k Ok Ukj's k Uks ØEk' k% 20000 : - 10000 : - Ok 5000: - dh lkñkh Lks O, kklkj 'kq fd, kka LkkÖkñkj h Lkñks[k ds vUkñkkj lkñkh lkj 5

Ikk'rk' rkk C₃kkTk fn₃kk Tkk'rk gSRkFkk Ukj'sk dks 1000 : -Okf'kzd OkBkUk fn₃kk TkkRkk gA
 Lkj'sk] Ekg'sk Ok Ukj'sk Uks ØEk'k% 4500 ,k- 3000 : - Ok 1500 : - dk vkgj.k fd₃kk
 fTKLk Ij C₃kkTk ØEk'k% 200] 150] 75 : - gA mIkkjØRk LkEk₃kkT'kUk ds Ikkz Ok'kz
 dk YkkHk gA YkkHkgkFuk fUk₃kkT'kUk [kkRkk CkUkkb₃ks

On 1st January 2009 Suresh, Mahesh and Naresh started a business with
 a capital of Rs. 20000, Rs. 10000 and Rs. 5000 respectively. According
 to partnership deed interest on capital is given at the rate of 5% and
 Naresh is given as annual salary of Rs. 1000. Suresh, Mahesh and Naresh
 withdraw Rs. 4500, Rs. 3000 and Rs. 1500 respectively on which inter-
 est charged was Rs. 200, Rs. 150 and Rs. 75. Before this adjustment
 profit of the year was Rs. 7475. Prepare profit & loss appropriation a/c.

½/FkOkk½

A, B, C , d dEkz ds LkkÖknkj h gS Tkks YkkHk gkFuk Ckj kCkj vUkkkkRk Eka Ckka/Rks gA
 mUkdh Ikk'kh ØEk'k% 50000] 40000 Ok 30000 : -gA Ikk'kh Ij 5 Ikk'rk' rkk C₃kkTk
 fn₃kk TkkRkk gSRkFkk vUkkkj.k Ij 6 Ikk'rk' rkk Okf'kzd dh nj Lks C₃kkTk Ykkk₃kk TkkRkk
 gA LkkÖknkj ka ds vkgj.k ØEk'k% 4000 : - 3000 : - Ok 3000 : - gSftI ij C; kt
 Øe'k% 300, 200 o 100 : - gA mIkkjØRk LkEk₃kkT'kUk ds Ikkz 2009 dk YkkHk
 40000 : - gA YkkHk gkFuk fUk₃kkT'kUk [kkRkk CkUkkb₃ks

A, B and C are partners in a firm who shares profit and loss equally.
 Their capital was Rs. 50000, Rs. 40000 and Rs. 30000 respectively.
 Interest as capital is charged at 5% and interest on drawings in given @
 of 6% p.a. The drawings of partners are Rs. 4000, Rs. 3000 and Rs.
 3000 respectively on which interest charged was Rs. 300, 200 and Rs.
 100. Before this adjustment profit for 2009 was Rs. 40000. Prepare
 profit and loss appropriation a/c.

Ikk' Uk 21- jk₃klkj ds Ukj'sk RkFkk UkkXklkj ds Lkj'sk Uks LkqØRk mIkkjØEk ds vURkXkRk LkRkj ka dks

Naresh of Raipur and Suresh of Nagpur entered a joint venture for selling oranges and agreed to share profit and loss in the ratio of 2 : 1 - Naresh purchased oranges of Rs. 240000 and paid Rs. 40000 for transportation, packing and insurance. All the oranges were sold by Naresh for Rs. 900000 and paid expenses related to selling i.e. Rs. 25000. He receives 5% commission. Show journal entries in the books of Naresh.

1/2

Suresh of Nagpur entered a joint venture for selling oranges and agreed to share profit and loss in the ratio of 2 : 1 - Suresh purchased oranges of Rs. 240000 and paid Rs. 40000 for transportation, packing and insurance. All the oranges were sold by Suresh for Rs. 900000 and paid expenses related to selling i.e. Rs. 25000. He receives 5% commission. Show journal entries in the books of Suresh.

Q. 22-

A limited company purchased a machine for Rs. 50000 on 1st January 2005. On 1st July 2005 another machine was purchased for Rs. 25000. The machine which was purchased on 1st January 2005 became obsolete and it was sold on 1st July 2007 for Rs. 20000 and a new machine was purchased for Rs. 40000 on 1st July 2007.

On 1st January 2005 a limited company purchased a machine for Rs. 50000. On 1st July 2005 another machine was purchased for Rs. 25000. The machine which was purchased on 1st January 2005 become obsolete and it was sold on 1st July 2007 for Rs. 20000 and a new machine

was purchased for Rs. 40000 on same date. Prepare machinery account for 2007 charging depreciation @10% per annum by diminishing balance method.

1/2 Fk0kk1/2

, d dEi uh us1 tu-] 1997 dks 90000 #- ealyk.V , oae'khua [kjnhhA 30 tu] 1997 dks , d vfrfjDr lyk.V o e'khu 10000 # ea [kjnhhA 31 fnl Ecj] 1997 dks lyk.V o e'khujh dk , d Hkkx tks 2100 #- ea cp fn; k ftl dh ykxr 1 tuojh] 1997 dks 2000 #- FkhA 10 ifr'kr okf"kd LFkk; h fdLr i) fr l sgtl viy\$[kr dhft , rFkk o"kl 1997 dk e'khu [kkrk cukb; A

A company purchaed a plant and machinery for Rs. 90000 as 1st January 1997. On June 30, 1997 as additinal plant and machinery was purchaseed for Rs. 10000 on 31st December 1997 a part of the plant and machinery was sold for Rs. 2100 which was casting Rs. 2000 on 1st January 1997. Charge depreciation @10% on Fixed instalment method and show the machineryh account for the year 1997.

Ikz Uk 23-

CkEckbz ds fd'kksj Uks jkpkh ds Oksh dks 40000 : - EkW,k dk Ekkyk Iks"krk fd,kk RkFkk mLkLks Hks"kuks Eka dtyk 2500 : - O,k,k fd,ks A Oksh dks 5 IkFRk'krk Lkk/kkj .k dEkh'kuk fn,kk TkRkk gA Oksh Lks fOkØ,k fOkkj .k IkkIRk gq/k FTkLkEka 3/4 Ekkyk 65000 : - Ukdn CkpkUks dh LkpkUkk nh RkFkk XkkVh HkkVh 1000 : - CkhEkk 500 : - RkFkk fOkØ,k O,k,k 200 : - fd,kkA Ikskd dh IkkRkdka Eka Iksk.k [kkRkk CkUkkb,ks

Kishore of Bombay sent to Bedi of Ranchi goods of Rs. 40000 on consignment and incurred an expenditure of Rs. 2500 for sending it. Bedi is entitled to get an ordinary commission of 5%. Account sale was recieved from Bedi in which inormation about sale of 3/4th goods for Rs. 65000 is mentioned and paid carriage of Rs. 1000, Insurance of Rs. 500 and selling expenses of Rs. 200. Prepare consignemnt account in the

booka of consigner.

1/2 Fk0k1/2

fCkgkj ds Ukj's k Uks jk,klkj ds Xk.ks k dks 100 Iks/h Pkk,k ds 1600 : - Eka Ikrk Iks/h ds fgLkkCk Lks Hksrk Ok 1020 : - [kPkZ fd,ka EkkYk jk,klkj IkgpkUks Ij Xk.ks k Uks 520 : - mRkjkbZ , Oka XkkMh HkkMk fn,ka Xk.ks k Uks 80 Iks/h 2000 : - Ikrk Iks/h dh nj Lks CkPk fn,ka , Oka 3000 : - Ikrk Iks/h dh nj Lks CkPk fn,ka , Oka 3000 : - O,k,k fd,ka , TkSV dks 8 Ikrk'krk dEkh'kuk nsk gA , TkSV Uks O,k,k Ok dEkh'kuk dkVdj 'ksk jkf'k dk MRIV Hksrk fn,ka Iksk.k [kRkk Ok Iksk.kh dk [kRkk CkUkkb,ks

Naresh of Bihar sent 100 boxes of Tea at a cost of Rs. 1600 per box to Ganesh of Raipur and paid as expense of Rs. 1020 on reaching the goods in Raipur Ganesh paid Rs. 520 for unloading and carriage. Ganesh sold 80 boxes at the cost of Rs. 2000 per box and paid an expense of Rs. 3000. 8% comission is payable to agent. After deducting expenses and commission agent has sent the draft of remaining amount. Prepare consignment a/c.

Ikz Uk 24-

^*] ^*] ^* , d 0; ki kj ds l > nkj gsvks 3 % 2 % 1 ds vuq kr ea ykhk ck/rs gA 30 tu 1997 dks mudk fpVBk fuEu izdkj l s fkk &

nkf; Ro	jkf' k	I Ei fRr; ka	jkf' k
	#-		#-
mRre.kz	1600	jkdM+	600
vkj f{kr fuf/k	6000	cd ea jkdM+	1000
int h ys[kk &		v/ke.kz	9000
^* 10000		Ldsk	7000
^* 10000		e' khujh	6000
^* 10000		Hkou	14000
	30000		
	37600		37600

mDr frfFk ij 1 * 0; ki kj l svodk'k xg.k djrk gA l Ei fRr; ka ds eW; fuEu
i dki fuf'pr djrsgS&

- 1- 5 ifr'kr l fnX/k __.k vkj {k.k dj}
- 2- Ldu/k ij 5 ifr'kr vk\$ e'khujh ij 10 ifr'kr voeW; u gks
- 3- Hkou dk Loræ eW; ka du 15]100 # gqyKA
mi ; Dr fooj.k l s ykHk&gkfu l ek; kstu [kkrk , oa l k>nkjka dh iath [kkrk
cukb; A

A, B and C are partners in a firm sharing profits in the ratio of 3 : 2 : 1 on
30th June 1997. The balance sheet of the firm was as follows -

Liabilities	Amounts	Assets	Amounts
	Rs.		Rs.
Creditors	1600	Cash	600
General Reserve	6000	Cash at bank	1000
Capital A/c.		debtors	9000
"A" 10000		stock	7000
"B" 10000		machinery	6000
"C" 10000		buildings	14000
	30000		
	37600		37600

On the above date 'C' retires from the business. The assets were valued
as follows -

1. A reserve of 5% is to be created for bad debts.
2. Depreciation of 5% and 10% is to be charged on stock and machinery
respectively.
3. Buildings is to be valued at Rs. 15100.

For the above information prepare partner's capital account and profit

& loss adjustment a/c.

1/2/Fk0kk1/2

cl Ur , oaf".kq, d QeZeal k>nkj gA 1 tuojuh 1997 dksmudh i mth Øe'k% 25000 vksj 20000 #- FkhA mlga i mth ij 8 ifr'kr ifro"kdh nj l sc; kt fn; k tkrk gSrFkk mudsvkgj. kka ij 12 ifr'kr C; kt yxk; k tkrk gA cl Ur us1 tgykbZ1997 dks10000 #- QeZdks__ .k ds: i eafn, A fo".kq5000 #- oru dk vf/kdkjh gA mudsvkgj. kka ij C; kt Øe'k%600 #- o 500 # yxk; k x; kA 31 fnl æj 1997 dks l ekIr o"kd dk ykHk mi ; Dr l ek; kstu ds i mZ 25000 #- FkA 1997 dk ykHk&gkfu fu; kstu [kkrk cukb; A

Basant and Vishnu are partners in a firm whose capital on 1st January 1997 were Rs. 25000 and Rs. 20000 respectively. They are allowed interest on capital @8% per annum and interest on drawings is charged @12% per annum. Basant gave Rs. 10000 to the firm as a loan on 1st July 1997. Vishnu is entitled to get an annual salary of Rs. 5000. Interest charged on him drawings were Rs. 600 and Rs. 500 respectively. The profit for the year ended on 31st December 1997 before making above adjustments were Rs. 25000. Prepare profit & loss appropriation account for 1997.

Ikz Uk 25-

jk, kkkj ds v: .k vksj jk, kXk< ds /kukLkd[k Uks dIkLk dh 100 XkkBa LkqkPRk mlkØEk ds Ekk/,kEk Lks LkEkkuk LkqkPRk Tkkf[kEk Ikj CkEckbz ds f'kOkkTkh dks HkTkuks ds fyk, LkqkPRk mlkØEk Ikj jk fd, kka v: .k Uks 60 XkkBa dIkLk IkfRk XkkB 12000 dh nj Lks HkTkh vksj 18000 XkkMh HkkMk Ok vU, k O, k, k ds Pkqtk, A /kuk Lkd[k Uks 40 XkkBa IkR, kd : - 11000 dh nj Lks HkTkh vksj XkkMh HkkMk Ok vU, k O, k, k ds : - 1000 Pkqtk, kA f'kOkkTkh Uks LkEIk. kZ EkkYk 1500000 : - Eka CkP'k fn, kk vksj 10000 O, k, k dkV dj 'kSk jkf'k v: .k dks HkT'k fn, kka v: .k dh IkPRkd Eka LkqkPRk LkkgLk [kkLkRkk CkUkkb, kA

Arun of Raipur and Dhansukih of Raigarh started of joint venture to send 100 cotton bundles to Shivaji of Bombay at equal joint risk. Arun sent 60 cotton bundles at cost of Rs. 12000 per bundle and paid Rs. 18000 for carriage and other expenses. Dhansukh sent 40 cotton bundles at a cost of Rs. 11000 per bundle and paid Rs. 10000 for carriage and other expenses. Shivaji sold the whole goods for Rs. 1500000 and after deducting Rs. 10000 sent the remaining amount to Arun.

Prepare joint venture a/c in the books of Arun.

1/2/2004

Joint Venture a/c in the books of Arun

Prepare Joint venture a/c in the books of Dhansukh.

Q.26

Joint Venture a/c in the books of Dhansukh

Particulars	Rs.	Particulars	Rs.
Capital	2400	Share	1600
Carriage	3420	Share	1370
Other expenses	500	Share	1100
Profit	2480	Share	1080
Loss	38	Share	3688
	8838		8838

Hanuman club has a Receipts & Payments Account as on 31st Dec. 2004 as follows-

Receipts	Amt.	Payments	Amt.
	Rs.		Rs.
Cash Balance	2400	Furniture	1600
Subscription	3420	Rent tax	1370
Life member fee	500	Wages-Salary	1100
Entry fees	2480	Gen. Exp.	1080
Int. on Investment	38	Cash Balance	3688
	8838		8838

Adjustment - (1) Entry fees presume income basis, (2) Life membership fee to be registered. (3) 10% depreciation charged on furniture, (4) General Exp. unpaid Rs. 400.

Prepare Income and Expenditure account.

1/2/2004

LVkj fek' kuj gkflkVYk dk fUkEUKkfdRk LkRkUkVka ds vk/kkj lkj 31 fnLk- 2004 dks LkEkkIRk Ok"z dk vk₃k 0₃k₃k [kkRkk CkUkkb₃ka

lkfIRk HkqRkUk [kkRkk

i kfIr; ka	jkf' k	HkqRku	jkf' k
	#-		#-
gLRkLFk jksd	7130	nOkkb ₃ kkj Ø ₃ k	30790
Okkf"kd 'kq'd	47996	MkDVjka dk EkkUknšk	9000
nku	145500	OkRkUk	27500
fOkfUk ₃ kkXkka lkj C ₃ kkTk	700	Yk?kq 0 ₃ k ₃ k	461
PkšjVh 'kks Lks lkIRk	10450	mlkdj .k	15000
		PkšjVh 'kks lkj 0 ₃ k ₃ k	750
		gLRkLFk jksd	3775
	67076		67076

	1&1&04	31&12&2004
1- nOkkb, kka dk LVkYk	8810	9740
2- HkOkUK YkkkRk & vOk{k,k.k	40000	38000

The Receipts-payment account of star mission hospital for the year ending 31st December 2004 is given below. From it prepare income and expenditure a/c.

Receipt-payment a/c.

Receipts	Amt. Rs.	Payments	Amt. Rs.
Cash in hand	7130	purchase of medicine	30790
Annual fees	47996	Honoranum of Doctor	9000
Donation	145500	Salary	27500
intrest on investment	700	pitty expenses	461
Received from charity	10450	instrument	15000
show		charity show	750
		cash in hand	3775
	67076		67076

	01.01.04	31.12.04
1. Stock of medicines	8810	9740
2. Building (cost-depreciation)	40000	38000

ikz Uk 27 , d dElkUkh Uksnw jh dEi uh l s99000 ds i qrd eW; dh l Ei fRr; kaØ; dhA ; g l gefr gpz dh 100 #- okys 11 i fr'kr __.ki =ka ds fuxZe }kj k Ø; eW; dk Hkqrku fd; k tk; sxA ; g ekursgq fd __.ki = ¼1½ l eeW; ij] ½2½ 10 i fr'kr dVks h ij] ½3½ 10 i fr'kr i hfe; e ij fuxfer fd; s x; s gA vko'; d izth i fof"V; ka dhft , A

A company purchased assets of the book value of Rs. 99000 from

another company. It was agreed that the purchase consideration be paid by issuing 11% debentures of Rs. 100 each. Assume debentures have been issued - (i) at par (ii) at discount of 10% and (iii) At a premium of 10%. Give necessary journal action.

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, d dEIKUkh Uks 10000 vák 100 : - OkkYks 5 i fr'kr IkbfEk, kEk Ikj fUKXkZEERk fd, kk jkf'k bLk Ikakj nšk gA & vkOknUk Ikj 20 : - vkCka/Uk Ikj 40 : - IkfEkEk ,kkPKUkk Ikj 20 : - , Oka 'kšk vARkEk ,kkPKUkk Ikj LkHkh jkf'k ,kFkk LkEk, k IkIRk gks XkbZ dEIKUkh dh IkqRkdkka Eka Ikākh IkfOkf"V dhfTk, A

A company issued 10000 shares of Rs. 100 each at a premium of 5%, Amount payable is as follows - on application Rs. 20, on allotment Rs. 40, on first call Rs. 20 and balance on final call. All amounts were duly recieved on time. Pass journal entries in the books of company

I fi y mRrj I V & ,

mRrj 1 $\frac{1}{2}$ I gh fodYi pfiu, &

- 1- v- vf/kd
- 2- Lk- LkEIkfÜk dh LFkkIkUkk 0, k, k
- 3- n- vafskd A
- 4- n- vARKEK fPkës Eka A
- 5- Ck- 6 IkFRk' kRk Okf"kd

$\frac{1}{2}$ fj DRk LFkkUkka dh IkFRkZ dj&&

- 1- ?kfVr 'kSk i) fr
- 2- jkdM
- 3- I eku
- 4- 07
- 5- i hfe; e

mRrj 2- y[kkdeZ ea Lokeh dh vkj I s ml ds i fruf/k dks foØ; iz kstu I s Hkst k x; k eky i k.k dgykrk gA

mRrj 3- euq; kadsbl I ekt ea dN 0; fDr ; k 0; fDr; ka dk I eng , d k Hkh gS tks ekuo dY; k.k o i jki dkj I s l afi/kr dk; kads l pkfyr djrsgA , d s0; fDr ; k muds I eng dks xj 0; ki kfjd I LFkk dgrsgA

mRrj 4- 1- 0; ki kfjd i dfr ds dk; Z

2- I nL; I q; k

mRrj 5-
$$\text{Cost price} = \frac{\text{Invoice price} \times 100}{100 + \text{Rate}}$$

$$= \frac{33000 \times 100}{100 + 10} = \frac{33000 \times 100}{110} = 30000$$

mRrj 6-
$$\text{Commission} = \text{Total Sale} \times \frac{\text{Rate}}{100}$$

$$= 60000 \times \frac{6}{100} = 3600$$

mRrj 7- tksviuh l ok; amiyC/k djkdj vk; vftR djrs gā, d s0; fDr i škoj 0; fDr dgykrs gā mnk-&odhy] MkDVj] i kQd j vkfnA

mRrj 8- QeZds l k>nkjkadschp fd; k x; k , d , d k vuçak ; k l e>kš k ft l eal k>nkjh ds0; ki kj dks pykus dh 'krā vkš fu; eka dk mYys[k jgrk gS l k>nkjh l ays[k dgrsgā

- mRrj 9-
- 1- gšl ; r
 - 2- ifrQy
 - 3- l eki u ij oki l h

- mRrj 10-
- 1- l Ei Rrh dk fujlRj i z kx
 - 2- vipyu
 - 3- nqkVuk ds dkj .k

mRrj 11 Goodwill = Super profit × No. of purchase

$$\text{Normal Profit} = 300000 \times \frac{10}{100} = 30000$$

$$\text{Super Profit} = 40000 - 30000 = 10000$$

$$\text{Goodwill} = 10000 \times 2 = 20000$$

mRrj 12- Opening Stock = 2000

$$\begin{array}{r} \text{Add Purchase} = \\ \hline 5000 \\ \hline 7000 \end{array}$$

$$\begin{array}{r} \text{Less closing stock} = \\ \hline - 3000 \\ \hline 4000 \end{array}$$

- mRrj 13-
- 1- ykHkkā k dh nj
 - 2- ykHkkā k dk HkqRku
 - 3- fuf' pr vk;
 - 4- vfidr eY;
 - 5- l Vvk

mRrj 14-	(i)	Share Capital a/c.	Dr	5000	
		To share dirsted final call			1500
		To share forfeited a/c.			3500
		(being 500 shares forfeited)			
	(ii)	Bank a/c.	Dr	4500	
		Share forfeited a/c.	Dr	500	
		To share capital			5000
		(being re-issue @Rs 9 push)			
	(iii)	Share forfeited a/c.	Dr	3000	
		To capital Reserve			3000
	(being transfered to cap. reserve)				

mRrj 15-	Bank a/c.	Dr	525000	
	To share application			525000
	(Being 10000 show @ 5% premium			
	Sahre application a/c	Dr.	525000	
	To share capital a/c			500000
	To share premium			25000
	(Being amount transfered)			

mRrj 16-	Machinery A/c.					
	1.1.05	To cash	50000	31.12	By depreciation	5000
				„	By Balance c/d	45000
			50000			50000
	1.1.06	To Balance b/v	45000	31.12	By depreciation	4500
				„	By Balance c/d	40500

		4500			45000
1.1.07	To Balance b/v	40500	31.12	By depreciation	4050
			„	By Balance c/d	36450
		40500			40500
1.1.08	To Balnce b/v	36450	30.6	By cash	20000
			„	By Depreciation	1823
			„	By P&L a/c.	24627
		36450			36450

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Machinery A/c.

30.6.05	To cash	40000	31.12	By depreciation	2400
			„	By Balance c/d	37600
		40000			40000
1.1.06	To Balance b/v	37600	31.12	By depreciation	4800
			„	By Balance c/d	32800
		37600			37600
1.1.07	To Balance b/v	32800	31.12	By depreciation	4800
			„	By Balance c/d	28000
		32800			32800
1.1.08	To Balnce b/v	28000	1.7.08	By cash	12000
			„	By Depreciation	2400
			„	By P&L a/c.	13600
		28000			28000

mRrj 17-

1- iñh ij C; kt

- 2- ykHk&foHkk tu
- 3- l k>nkj dk i kfjJfed
- 4- l k>nkj ds __.k ij C; kt
- 5- vkgj.k ij C; kt

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- 1- vPNsLFkku ij nrdku gksuk
- 2- vPNs 0; ogkj ds dkj .k
- 3- 'kq) eky vks mfpr eW; ds dkj .k
- 4- xkgdka dks l fo/kk, ami yC/k djkus l s
- 5- fujrj foKki u

mRrj 18- varj dk vk/kkj

- 1- LokfeRo
- 2- tkf[ke
- 3- l Ecl/k
- 4- ykHk
- 5- chtd
- 6- fcØh

¼/Fk0kk½

- | | |
|--|--|
| l kekl; gkfu | vl kekl; gkfu |
| 1- i kdfrd dkj .kka l s gksus okyh
gkfu l kekl; gkfr dgykrh gS
tS s dks ysdk l v[kuk] i s/ky dk
mMek vkfn | 2- vi kdfrd dkj .kka tS s pksj h
nqk/uk l s gksus okyh gkfu |
| 2- bl dk ys[kk i rdka eafghaf; k
tkrk gA | 2- vl kekl; gkfu dks i rdka eafy[kk
tkrk gA |

3- bl gkfu dh jkf'k cgr gh de 3- ; g gkfu ykHk dks i Hkkfor djrh gA gksh gA

mRrj 19- I a Qr I kgl eai R; sd I g&l kgl h dN u dN 0; ogkjka dk I Eiknu djrk gh gA bl fLFkfr ea ,d I g&l kgl h }kjk fd, x, I EiwkZ 0; ogkjka dh tkudkj h nW js I g I kgl h dks ugha gkshA I kgl dk; Z ds ijk gks tkus ds ckn i R; sd I kgl h nW js I kgl h dks Lo; a }kjk fd, x, 0; ogkjka dh tkudkj h i f'kr djrk gA ijLij tkudkfj; ka dk vknku&inku gks tkus ds ckn i R; sd I g&l kgl ; ka }kjk ikr tkudkj h ds vk/kkj ij I a Qr I kgl dh ykHk&gkfu Kkr djus ds vk/kkj ij I a Qr I kgl dh ykHk&gkfu Kkr djus ds fy, i Fkd : i I s Lej.kkRed I a Qr I kgl [kkrk r\$ kj fd; k tkrk gA fof/k vuq kj I g&l kgl ; ka }kjk fuEkuq kj [kkrs [kksys tkrsg&

1- vU; I g&l kgl ; ka ds I kFk I a Qr I kgl [kkrk

2- Lej.kkRed I a Qr I kgl [kkrkA

1/2 Fk0kk 1/2

I a Qr I kgl [kkrk

fooj.k	jkf'k	fooj.k	jkf'k
I a Qr cfd [kkrk I s 1/2; 1/2	xx	I a Qr cfd [kkrk dks 1/2 c0h 1/2	xx
I a Qr cfd [kkrk I s 1/2; 1/2	xx	I a Qr cfd [kkrk dks 1/2 c0h 1/2	xx
ykHk I s			
i z kkr xx			
fu' kkr xx	xxxx		xxxx

mRrj 20-

Profit & Loss Appropriation A/c.

Particular	Amt.	Particular	Amt.
		By balance old	7475
To Int. on capital			
Suresh 1000		By Int. on Drawing	
Mahesh 500		Suresh 200	
Naresh 250	1750	Mahesh 150	
		Narehs 75	425
To Salary - Naresh	1000		
Profit	5150		
	7900		7900

½/Fk0k½

YkkHk gkfUk forj.k [kkrk

fooj.k	jkf'k	fooj.k	jkf'k
int h ij C; kt		'kSk yk@x	40000
A 2500		vkGj.k ij C; kt	
B 2000		A 3500	
C 1500	6000	B 200	
		C 100	600
'kq ykHk	34600		
	40600		40600

(i)	I a Ør I kgl [kkrk Ø; [kkrs I s ¼ a Ør I kgl ij eky vki firZ ij½	fcØh	240000	240000
(ii)	I a Ør I kgl [kkrk jkdM+ [kkrs I s ¼; ; ds pdkus ij½	fcØh	40000	40000
(iii)	I a Ør I kgl [kkrk I g'sk I s ¼n' js I g I kgl h }kj Ø; djus ij½	fcØh	350000	350000
(iv)	I a Ør I kgl [kkrk I g'sk I s ¼n' js I g I kgh }kj Ø; ; ds Hkqrku djus ij½	fcØh	50000	5000
(v)	I a Ør I kgl [kkrk I a Ør [kkrs I s ¼oØ; djus ij½	fcØh	900000	900000
(vi)	I a Ør I kgl [kkrk jkdM+ [kkrs I s ¼; ; dk Hkqrku fd; k½	fcØh	25000	25000
(vii)	I a Ør I kgl [kkrk deh'ku I s ¼eky dh dgy fcØh ij 5 ifr'kr deh'ku½	fcØh	45000	45000
(viii)	I a Ør I kgl [kkrk ykhk [kkrs I s I g'sk I s ¼ykhk vkcvr djus ij½	fcØh	150000	100000 50000

¼/FkOk½

Lkjšk dh IkdRkdkk Eka vkOk' ,kd IkdTh

(i)	I a Ør I kgl [kkrk ujšk I s ¼ a Ør I kgl ij eky Ø; ½	fod	240000	240000
(ii)	I a Ør I kgl [kkrk ujšk I s ¼; ; dspdkus ij ½	fod	40000	40000
(iii)	I a Ør I kgl [kkrk jkdM+ [kkrk I s ¼ a Ør I kgl eakey Ø; , oa0; ; dspdkusi j ½	fod	350000	350000
(iv)	ujšk I a Ør I kgl [kkrk I s ¼eky foØ; djus ij ½	fod	900000	900000
(v)	I a Ør I kgl [kkrk ujšk I s ¼; ; dspdkus ij ½	fod	25000	25000
(vi)	I a Ør I kgl [kkrk ujšk I s ¼eky dh dgy fcØh ij 5 ifr'kr deh'ku ½	fod	45000	45000
(vii)	I a Ør I kgl [kkrk ykhk [kkrk I s ujšk [kkrk I s ¼ykhk vkcaVr djus ij ½	fod	150000	50000 100000

mRrj 22-

Machinery A/c.

Date	particular	Amt.	Date	particular	Amt.
1.1.05	To cash a)	50000	31.12	By depreciation	
1.7.05	To cash b)	25000	„	a) 5000	
				b) 1250	6250
				By Balance c/d	68750
		75000			75000
1.1.06	To Balance b/d	68750	31.12	By depreciation	
	a) 45000		„	a) 4500	
	b) 23750			b) 2375	6875
				By Balance c/d	61875
		68750			68750
1.1.07	To Balance b/d	61875	1.7.07	By cash (a)	20000
	a) 40500		„	By Depreciation	2025
	b) 21375			By Pel (loss)	18475
1.7.07	To cash c)	40000	31.12	By Depreciation	2400
			„	b) 2138	
				c) 2000	4138
				By Balance c/d	57237
		101875			101875

1/1/2012

Machinery A/c.

Date	particular	Amt.	Date	particular	Amt.
1.1.05	To cash (88000+2000)	90000	31.12	By cash	2100
30.6	To cash	10000	,,	By depreciation	
				a) 200	
				b) 8800	
31.12	To pel (profit)	300		c) 500	9500
				By Balance c/d	88700
		100300			100300

mRrj 23-

Consignment A/c.

Particular	Amt.	Particular	Amt.
To goods send on cons.	40000	By bedi - sale	65000
To cash - exps.	2500		
To bidi - exps.		By Consignment Stock	11000
Carriage 1000			
Insurance 500			
S. exp. 200	1700		
To bidi - comm.	3250		
Profit	28550		
	76000		76000

Consignment Stock :

$$\text{Cost of goods unsold} = 40000 \times \frac{1}{4} = 10000$$

$$\text{Add consignor prop. exps.} = 2500 \times \frac{1}{4} = 625$$

$$\text{Add consnee prop. Dir. exp.} = 1500 \times \frac{1}{4} = 375$$

11000

1/4/Fk0kk1/2

Consignment A/c.

Particular	Amt.	Particular	Amt.
To goods send on cons.	160000	By bedi - sale	160000
To cash - exps.	1020	By Consignment Stock	32308
To Ganesh - exp.			
Carriage	520		
Selling	3000		
commission	12800		
Profit	14968		
	192308		192308

Consignment Stock :

Cost of goods unsold = $1600 \times 20 = 32000$

Add consignor prop. exps. = $1020 \times \frac{20}{100} = 204$

Add consgnee prop. Dir. exp. = $520 \times \frac{20}{100} = 104$

32308

mRrj 24-

Profit and Loss Adj. A/c.

Particular	Amt.	Particular	Amt.
To provision for bad con.	450	By bedi - sale	160000
To stock	350	By Consignment Stock	32308
To machinary	600		
		By Loss A	150
		B	100
		C	50
	1400		300
			1400

Partner's Capital A/c.

Particular	A	B	C	Particular	A	B	C
To Revaluation	150	100	50	By Bal. b/d	10000	10000	10000
				By Res. fund	3000	2000	1000
To C/s Loan			10950				
To Bal. c/d	12850	11900					
	13000	12000	11000		13000	12000	11000

१/२/१०००१/२

Profit & Loss Appropriation A/c.

Particular	Amt.	Particular	Amt.
		By Balance b/d	25000
To Int. on capital		By hit on Drawings	
Basant 2000		Basant 600	
Vishnu 1600	3600	Vishun 500	1100
To int. on Basant loan	300		
To vishnu's salary	5000		
To Profit	17200		
Basant 8600			
Vishnu 8600	26100		26100

mRrj 25-

Joint Venture A/c. (Arun's Book)

Particular	Amt.	Particular	Amt.
To purchase	720000	By sale	1500000
To cash exps.	18000		
To Deshmukh pur.	440000		
To Deshmukh exp.	10000		
To Commission	10000		
To P & L A/c. 151000	302000		
To Deshmukh 151000	1500000		1500000

1/2 Fk0k1/2

Joint Venture A/c. (Deshmukh's Book)

Particular	Amt.	Particular	Amt.
To purchase	440000	By sale	1500000
To cash exps.	10000		
To Deshmukh pur.	720000		
To Deshmukh exp.	18000		
To Commission	10000		
To P & L A/c. 151000	302000		
To Arun 151000	1500000		1500000

Hanuman Club**INcome and Expenditure A/c. on 31.12.2004**

Expenditure	Amt.	Income	Amt.
To rent and tax	1370	By Subscription	3420
To salary and wages	1100	By Entry fee	2480
To Gen. exp. 1080		By int. on investment	38
Add O/s. 400	1480		
To Dep. on furniture	160		
To Surplus	1828		
	5938		5938

½/Fk0kk½

Income and Expenditure A/c.**(for the year ended 31.12.2004)**

Expenditure	Amt.	Income	Amt.
To op. medicine 8810		By annual subs.	47996
Add purchase 30590		By donation	14500
39400		By int. on investment	7000
Less clos. sta. 9740	29660	By Received from charity	10450
To Honaravium	9000		
To salary	27500		
To Petty exps.	461		
To Exps. of charity	750		
To Depreciation	2000		
To Surplus	10575		
	79946		79946

mRrj 27

•	Asset A/c. Dr To vendor A/c. (Being asset purchases)	99000	99000
(i)	Vendor's A/c. Dr To 11% debenture a/c. (Being 990 deb. @ Rs. 100 each issued)	99000	99000
(ii)	Vendor's A/c. Dr Discount on Debenture Dr To 11% debenture A/c (Being 1100 debenture of Rs. 100 each issued as 10% discount)	99000 11000	110000
(iii)	Vendor's A/c. Dr. To 11% debenture a/c. To 11% deb. premium (Being 900 debentures of Rs. 100 each at 10% premium)	99000	90000 9000

१/५/२०२२

(i)	Bank a/c. Dr. To share application (Being 10000 shares @ Rs. 20 received)	200000	200000
(ii)	Share application a/c. Dr. To share capital (Being 10000 shares @ Rs. 40 received)	200000	200000

(iii)	Bank a/c. Dr.	400000	
	To share allotment (Being 10000 shares @Rs. 40 received)		400000
	Share allotment a/c Dr.	400000	
	To share capital		350000
	To Share premium (Being transfered to capital)		50000
(iv)	Share first call a/c. Dr.	200000	
	To share capital (Being 10000 shares @ Rs. 20 dues)		200000
(v)	Bank a/c. Dr.	200000	
	To share first call (Being the amount received)		200000
(vi)	Share second and final call Dr.	250000	
	To share capital (Being 10000 shares @ Rs. 25 each)		250000
(vii)	Bank a/c. Dr.	250000	
	To share second and final call (Being the amount received)		250000

Set - B

Higher Secondary School Certificate Examination

I f i y & i t u i =

SAMPLE PAPER

fo" k; % (Subject) - cgh [k r k , o a y [k d e l
d { k k % (Class) - 12 o h a

I e; 3 ? k . V k (Time- 3 Hrs)
i w k k d 100 (M.M.)

(Instruction) & Vun? k%

- 1- I Hkh i t u g y d j u k v f u o k ; l g S A
Attempt all the Question
- 2- i t u Ø e k a d 01 e a 10 v a d f u / k k t j r g S A n k s d k y [k . M g S A [k . M ^ v ** e a 05
c g f o d Y i h ; i t u r F k k [k . M ^ c ** e a 05 f j D r L F k k u k a d h i f i r l v F k o k m f p r
l e a k t k f M , A i R ; d i t u d s f y , 1 v a d v k c a V r g S A
Q. No. 01 Carries 10 Marks. There are two sub-section, Section A is Multiple choice carries 05 marks and section B is fill in the blanks or match the column carries 05 marks.
- 3- i t u Ø e k a d 02 l s i t u Ø e k a d 09 r d v f r y ? k q n R r j h ; i t u g S A i R ; d i t u
i j 02 v a d v k c a V r g S A m R r j d h v f / k d r e ' k C n l h e k 30 ' k C n A
Q. No. 2 to 09 are very short answer type question & it carries 02 marks each. Word limit is maximum 30.
- 4- i t u Ø e k a d 10 l s i t u Ø e k a d 15 r d y ? k q n R r j h ; i t u g S A i R ; d i t u i j 03
v a d v k c a V r g S A m R r j d h v f / k d r e ' k C n l h e k 50 ' k C n A
Q. No. 10 to 15 are short answer type question & it carries 03 marks each. Word limit is maximum 50.
- 5- i t u Ø e k a d 16 l s i t u Ø e k a d 21 r d y ? k q n R r j h ; i t u g S A i R ; d i t u e a
v k a r f j d f o d Y i g S v k j i R ; d i t u i j 04 v a d v k c a V r g S A m R r j d h v f / k d r e
' k C n l h e k 75 ' k C n A
Q. No. 16 to 21 are short answer type question & it carries 04 marks each. Each question has internal choice. Word limit is maximum 75.

6- izu Øekad 22 I situ Øekad 25 rd nh?kmRrjh; izu gSA iR; d izu ea vkrfjd fodYi gSvkj iR; d izu ij 05 vd vkcfVr gSA mRrj dh vf/kdre 'kCn I hek 100 'kCn A

Q. No. 22 to 25 are long answer type question & it carries 05 marks each. Each question has internal choice. Word limit is maximum 100.

7- izu Øekad 26 I situ Øekad 27 rd nh?kmRrjh; izu gSA iR; d izu ea vkrfjd fodYi gSvkj iR; d izu ij 06 vd vkcfVr gSA mRrj dh vf/kdre 'kCn I hek 150 'kCn A

Q. No. 26 to 27 are long answer type question & it carries 06 marks each. Each question has internal choice. Word limit is maximum 150.

1. $\frac{1}{4}$ $\frac{1}{2}$ I gh fodYi pñu, &
- 1- Ekw₃k âkLk YkXkk₃kk TkkRkk gS &
- $\frac{1}{4}$ $\frac{1}{2}$ Rkj Yk LkEIkfÜk Ikj $\frac{1}{4}$ $\frac{1}{2}$ PkYk LkEIkfÜk Ikj
- $\frac{1}{4}$ $\frac{1}{2}$ LkâkkO₃k LkâkfÜk Ikj $\frac{1}{4}$ $\frac{1}{2}$ Lfkk₃kh LkâkfÜk Ikj A
- 2- Lkwwk fokf/k Lks âkLk fukdkYkUks Eka Ikzkkâk Ukgha gk&k&
- $\frac{1}{4}$ $\frac{1}{2}$ LkâkfÜk dk YkkXkk Ekw₃k $\frac{1}{4}$ $\frac{1}{2}$ LkEIkfÜk dk vIkPkYkUk
- $\frac{1}{4}$ $\frac{1}{2}$ LkâkfÜk dk TkhOkUk dkYk $\frac{1}{4}$ $\frac{1}{2}$ LkâkfÜk dk vOkf'k"V Ekw₃k A
- 3- XkSj O₃kkIkfjd Lkâ.Fkk Eka Ukgha CkUkk₃kk TkkRkk&
- $\frac{1}{4}$ $\frac{1}{2}$ vk₃k&O₃k₃k [kkRkk $\frac{1}{4}$ $\frac{1}{2}$ YkkHk gkfUk [kkRkk
- $\frac{1}{4}$ $\frac{1}{2}$ IkfIRk HkâkRkkUk [kkRkk $\frac{1}{4}$ $\frac{1}{2}$ IkjâHkd fPkVBk A
- 4- LkÖkñkjh Lkâkçk ds vHkkOk Eka fn₃ks Xk₃ks __.k Ikj fdRkUks IkfRk'kRk Lks C₃kkTk nçk g&
- $\frac{1}{4}$ $\frac{1}{2}$ 5 IkfRk'kRk Okf"kd $\frac{1}{4}$ $\frac{1}{2}$ 6 IkfRk'kRk Okf"kd
- $\frac{1}{4}$ $\frac{1}{2}$ 8 IkfRk'kRk Okf"kd $\frac{1}{4}$ $\frac{1}{2}$ 10 IkfRk'kRk Okf"kd A
- 5- fukTkh dâkUkh Eka vf/kdRkRkd LknL₃k Lkâ₃kk gk&ks g&
- $\frac{1}{4}$ $\frac{1}{2}$ 10 $\frac{1}{4}$ $\frac{1}{2}$ 30
- $\frac{1}{4}$ $\frac{1}{2}$ 50 $\frac{1}{4}$ $\frac{1}{2}$ 100 A

Que 1 (A) Choose the correct alternative -

- (i) Depreciation is charged as -
- (a) liqued assets (b) current assets
- (c) circulating assets (d) Fixed assets
- (ii) What is not used for calculating depreciation under formula method -
- (a) cost of asset (b) obsolescence of asset
- (c) life of asset (d) residual value of asset
- (iii) It is not prepared in non-trading concerns -
- (a) income and expenditure a/c. (b) Profit & loss a/c.
- (c) Receipts and payments a/c. (d) opening balance sheet

- (iv) In the absence of partnership deed interest on loan is given at the rate of-
- (a) 5% p.a. (b) 6% p.a.
(c) 8% p.a. (d) 10% p.a.
- (v) Maximum number of persons in a private company are -
- (a) 10 (b) 30
(c) 50 (d) 100

1/2 fjdRk LFkkukka dh IkkRkZ dj

- 1- vkâLkh vkf/kD,k Ik) frk Eka âkkLk IkkRkOK"lz &&&&&&&fd,k TkkRkk gA
- 2- Xkj O,kkkkkfjd LkLFkk Eka LFkkbz LknL,k CkUkks ds fyk, &&&&&&'kYd fn,kk TkkRkk gA
- 3- LkkÖknkjh Lkâks[k ds vHkkOk Eka __.k Ikj C,kkTk &&&&&IkkRk'kRk Lks fn,kk TkkRkk gA
- 4- dâkUkh vikUkh LkâkfÜk,kka ds TkekkUkRk Ikj __.k IkkRk dj mLks &&&&&__k Ikâk dgRks gA
- 5- fdLkh dâkUkh ds LkâkkYkUk dk EkkfykdUkk gd IkkRk djUks ds fyk, dEk Lks dEk &&&&&&&IkkRk'kRk vâk gkâkk Pkkfg, A

(B) Fill in the blanks -

- (i) In reducing balance has no importance.
- (ii) For becoming permanent members in non trading concerns fees is paid.
- (iii) In the absense of partnership deed interest on loan is given at the rate of
- (iv) The debentures that are issued against the security of the assets of company are debentures.
- (v) For getting the ownership of a company the minimum percentage of shares required is

- Ikz Uk 2- Ikfj' ksk dEkh' kuk fdLks dgRks gS
What is Del-credere commission?
- Ikz Uk 3- Iks kskj 0,kfDRk dk vk'k,k fYkf[k, \\
What is meant by profesional person?
- Ikz Uk 4 LkqkPRk LkkgLk D,kk gS
What is joint venture?
- Ikz Uk 5- Ik&k.k Ij HkT'ksXk,ks EkkYk dk YkkXkRk Ekw,k 30000 : - gS CkhTk d Ekw,k YkkXkRk Lks 20
IkfRk'krk vf/kd gS A CkhTk d Ekw,k dh Xk.kukk dhfTk, A
The cost price of goods sent on consignment is Rs. 300000 but invoice price is 20% above the cost. What will be the invoice price?
- Ikz Uk 6- HkT'ks Xk,ks EkkYk dks v: .k Uks 80 Iks/h 1050 : - IkfRk Iks/h dh nj Lks CkPks fTkLkEka
vk/kk Ukdn gS Ikfj' ksk dEkh' kuk dh Xk.kukk dhfTk, 5 ifr'kr dh nj I A
Goods sent were sold by Arun i.e. 80 boxes for Rs. 1050 per box out of which half is cash. Calculate Del-credere commission at the rate of 5%.
- Ikz Uk 7- Iks kskj 0,kfDRk dks mnkgj.k LkfgRk LIK"V dhfTk, A
Explain profesional person with an example.
- Ikz Uk 8- LkEkRkk v&k Ik&kz/kdkj v&k Lks dLks fHkUk gS
How is equity share different from preference share?
- Ikz Uk 9- [,d vEkRkz Lk&fUk gS LkEk&kb,ks
"Goodwill is an intangible asset". Explain.
- Ikz Uk 10- PkkYkwOk"z Eka P&nk IktIRk 20000: - XkRk Ok"z dk P&nk Ckd,kk 2000 : - PkkYkwOk"z dk
P&nk vIkIRk 3000 : - vkXkEkh Ok"z dk P&nk IktIRk 1000 : - vk,k&0,k,k [kRks Eka
P&nk dh jkf'k fn[kkb,ks
Subscriptin recurred in current year Rs. 20000, outstanding subscrip-
tion for the last year Rs. 2000, outstanding subscription for current year
is Rs. 3000. Subscription received for next year is Rs. 1000. Show the

amount of subscription in income and expenditure a/c.

Ikz Uk 11- vā k/kkj h vks̄ __.kIk«k /kkj h Eka RkhUk vBkj fYkf[k, A

Distinguish between shareholder and Debenture holder.

Ikz Uk 12- LkqkhYk ds lkkLk ABCE dākh ds 100 : - OkYks 1500 vā k gS Uks vkCkā/Uk 20 : - , Oka IkFkEk ,kkPkUk 30 : - dh nj Lks Uk Pkpk Ik,kk mLkUks dSkYk vkOknUk ds 20 : - dh HkqRkkUk fd, kA mLkds vā kka dk gj .k fYk, kk Xk, kA gj .k Lkākākh Ikākh IkfOkf"V nhfTk, A

Sunil held 1500 share of Rs. 100 each of ABC company. He could not pay allotment money of Rs. 20 and first call of Rs. 30, he paid only application of Rs. 20. His shares were forfeited pass journal entries regarding forfeiture.

Ikz Uk 13- Y dkyk dākh Uks 3000 __.k Ik«k : - OkYks 5 IkfRk' kRk Ckēs Ikj fUkXkZEERk fd, kA 2500 __.kIk«k gBkq vkOknUk IkIRk gq A LkElkwkZ jkf'k vkOknUk Ikj gh IkIRk gks Xk, kA Ikākh IkfOkf"V nhfTk, A

Y Coal company issued 3000 debentures of Rs. 100 each at 5% discount. Application as were received for 2500 debenture. Whole amount was received with application. Pass necessary journal entries.

Ikz Uk 14- EkY, k ākLk Ikākāk ds RkhUk mīs, k fYkf[k, \

Write the objectives of providing depreciation. (any 3)

Ikz Uk 15- j kEk vks̄ ' ,kkEk , d QEkZ Eka LkÖknkj gS Tkks YkkHk gkfUk 3% ds vUkqkRk Eka Ckā/Rks gā mlgkšks EksgUk dks 1@5 HkXk ds fYk, LkÖknkj CkUk, kA Uk, kk vUkqkRk KkRk dhfTk, A

Ram and Shyam are partners in a firm who shares profit and loss in the ratio of 3: 2. They admit Mohan as partner for 1/5 th share. Calculate the new ratio.

Ikz Uk 16- , d QEkZ Uks 01 TkUkQjh 2005 dks , d Ek' khUk 50000 : - Eka Ø, k fd, k Xk, kA

ØEkkXkRk 'kšk lk) FRk Lks 10 IkfRk' kRk Okf"kd ãkLk YkXkk, kk TkRkk gA 30 Tkñk 2008 dks OEKZ Uks ,kg Ek' khUK 20000 : -Eks ØkP k fn, kk Xk, kk A 2008 Rkd dk Ek' khUK [kkRkk ÇkUkkb, ks

A firm purchased a machine on 1st January 2005 for Rs. 50000. Depreciation is charged @10% p.a. by reducing balance method on 30th June 2008 firm sold the machine for Rs. 200000. Prepare machinery account upto year 2008.

¼/FkOkk½

, d dñkUkh Uks , d Ek' khUK 30 Tkñk 2005 dks 40000 : - Eka Ø, k fd, kka dñkUkh Uks bLk lkj 12 IkfRk' kRk Okf"kd dh nj Lks LFkkbz fdLRk lk) FRk Lks ãkLk dkVk Xk, kka ,kg Ek' khUK Uk1 Tkñk kbz 2008 Eka Çkdkj gks Xk, kka fTkLks 12000 : - Eka ÇkP k fn, kk Xk, kka 2008 Rkd dk Ek' khUK ÇkUkkb, ks

A company purchased a machine on 30th June 2005 for Rs. 40000. Depreciation is charged by fixed instalment method @12% p.a. On 1st July 2008 the machine become useles and which was sold for Rs. 12000. Prepare machinery account for three years.

lkz Uk 17- LkkÖkñkj h Lkñks[k ds vHkkOk Eka YkkXkw gkšks OkkYks dkbz Pkkj fUk, kEk fYkf[k, Explain any 4 rules applicable in the absence of partnership deed.

¼/FkOkk½

[, kkFRk mRlKUk gkšks ds Pkkj Yk{k.k fYkf[k, A Explain the causes of creation of Goodwill.

lkz Uk 18- lkš.k k Ok fÇkØh Eka Pkkj vBkj fYkf[k, Distinguish between consignment and sale. (any 4)

¼/FkOkk½

dPpkk ÇhTk d Ok lkDdk ÇhTk d Eka Pkkj vBkj fYkf[k, A Distinguish between Normal loss and Abnormal loss. (any 4)

Ikz Uk 19-

LkqkDRk mlkØEk LEkj .k Ik) FRk Eka Yks[kk fOkf/k dks LkEkÖkbb,ks

Explain memorandum joint venture account method in brief.

½/FkÖk½

LkqkDRk mlkØEk [kkRks dk Ik: Ik Ikwrkz : Ik Lks ÖkUkbb,ks

Prepare a complete formate of joint venture account.

Ikz Uk 20-

1 TkUkÖkj 2009 dks Lkj'skj Ekg'sk Ök Ukj'sk Uks ØEk'k% 20000 : - 10000 : - Ök 5000: - dh Ikñkh Lks ÖkUkbb 'kq fd,ka LkÖkñkj Lk'ks[k ds vUkqkjj Ikñkh Ikj 5 IkFRk'kRk ÖkUkbb fn,kk TkRk gSRkFk Ukj'sk dks 1000 : -Ök'kÖd ÖkUkbb fn,kk TkRk gÖ Lkj'skj Ekg'sk Ök Ukj'sk Uks ØEk'k% 4500 ,k- 3000 : - Ök 1500 : - dk vkgj .k fd,ka FTkLk Ikj ÖkUkbb ØEk'k% 200] 150] 75 : - gÖka mlkjÖDRk LkEk,ksÖkuk ds IkÖz Ök'kz dk Ykñk gÖka YkñkgkÖk fuk,ksÖkuk [kkRk ÖkUkbb,ks

On 1st January 2009 Suresh, Mahesh and Naresh started a business with a capital of Rs. 20000, Rs. 10000 and Rs. 5000 respectively. According to partnership deed interest on capital is given at the rate of 5% and Naresh is given as annual salary of Rs. 1000. Suresh, Mahesh and Naresh withdraw Rs. 4500, Rs. 3000 and Rs. 1500 respectively on which interest charged was Rs. 200, Rs. 150 and Rs. 75. Before this adjustment profit of the year was Rs. 7475. Prepare profit & loss appropriation a/c.

½/FkÖk½

A, B, C , d dEkz ds LkÖkñkj gS Tkks Ykñk gkÖk ÖkjÖkj vUkqkRk Eka ÖkÖ/Rks gÖ mlkÖdh Ikñkh ØEk'k% 50000] 40000 Ök 30000 : -gÖ Ikñkh Ikj 5 IkFRk'kRk ÖkUkbb fn,kk TkRk gSRkFk vUkkgj .k Ikj 6 IkFRk'kRk Ök'kÖd dh nj Lks ÖkUkbb Ykñk,kk TkRk gÖ LkÖkñkj ds vkgj .k ØEk'k% 4000 : - 3000 : - Ök 3000 : - gÖftl ij Ök'kz Öe'k% 300, 200 o 100 : - gÖka mlkjÖDRk LkEk,ksÖkuk ds IkÖz 2009 dk Ykñk 40000 : - gÖ Ykñk gkÖk fuk,ksÖkuk [kkRk ÖkUkbb,ks

A, B and C are partners in a firm who shares profit and loss equally.

Their capital was Rs. 50000, Rs. 40000 and Rs. 30000 respectively. Interest as capital is charged at 5% and interest on drawings in given @ of 6% p.a. The drawings of partners are Rs. 4000, Rs. 3000 and Rs. 3000 respectively on which interest charged was Rs. 300, 200 and Rs. 100. Before this adjustment profit for 2009 was Rs. 40000. Prepare profit and loss appropriation a/c.

11/2/2011- jk,klkj ds Uj'sk Rfkk UkkXklkj ds Lkj'sk Uks LkqkPRk mlØEk ds vURkXkRk LkRjkA dks CkPKUs ds fy, , d LkqkPRk mlØEk Eka IkØ'sk fd,kk] Rfkk YkkHkgkfuk 2% ds vUkPKkRk Eka Ckka/Uks ds fy, LkgEkRk gq & Uj'sk Uks 240000: - dk LkRjk [kjhnk vj [kjhnk vj IkfjOkgUk] IkfdLk Ok CkEk dk 40000 : - PkPK,ka Lkj'sk Uks 350000 : - dk LkRjk [kjhnk vj IkfjOkgUk Ok IkfdLk ds 500000 : - O,k,k fd,ks LkHk LkRj's dks Uj'sk Uks 900000 : - Eka CkPk fn,kk Rfkk fØkØ,k LkØkakh 25000 : - O,k,k dk HkPKRkUk fd,kk A Uj'sk dh IkPRkdkA Eka vkOk' ,kd Ikākh IkfOkf"V nhfTk, \

Naresh of Raipur and Suresh of Nagpur entered a joint venture for selling oranges and agreed to share profit and loss in the ratio of 2 : 1 - Naresh purchased oranges of Rs. 240000 and paid Rs. 40000 for transportation, packing and insurance.

All the oranges were sold by Naresh for Rs. 900000 and paid expenses related to selling i.e. Rs. 25000. He receives 5% commission.

Show journal entries in the books of Naresh.

1/2/2011

Lkj'sk dh IkPRkdkA Eka vkOk' ,kd Ikākh IkfOkf"V nhfTk, \

Suresh Journal entries in the books of Suresh.

11/2/2011- , d fykFEkVd dLkUk Uks 1 TkUkOjh 2005 dks 50000: - dk , d Lkqk Ø,k dhA 1 dLkUk Uks 1 Tkq'kkbZ 2005 dks 25000: - dk , d vj Lkqk [kjhnkA dLkUk Uks 1

TkukOkjh dks 2005 dks Ø,k dh XkbZ Ek' khUK vIkPkyYkRk gks TkkUks ds dkj .k 1 TkYkkbz 2007 dks 20000 : - Eka CkPk fn₃kk RkFkk mLkH fIKUK 40000 : -Eka , d Uk₃kk₃kak Ø₃k fd₃kk Xk₃kkA ØEkkXkRk 'kSk Ik) fRk Lks 10 IkFRk' kRk OkkF"kdL âkLk YkXkkRks gq 2007 Rkd dk Lkqkakk [kkRkk CkUkkb₃ks

On 1st January 2005 a limited company purchased a machine for Rs. 50000. On 1st July 2005 another machine was purchased for Rs. 25000. The machine which was purchased on 1st January 2005 become obsolete and it was sold on 1st July 2007 for Rs. 20000 and a new machine was purchased for Rs. 40000 on same date. Prepare machinery account for 2007 charging depreciation @10% per annum by diminishing balance method.

¼/FkOkk½

, d dEi uh us1 tu-] 1997 dks 90000 #- eaIyk.V , oae'khua [kjnhA 30 tu] 1997 dks , d vfrfjDr Iyk.V o e'khu 10000 # ea [kjnhA 31 fnl Ecj] 1997 dks Iyk.V o e'khujh dk , d Hkkx tks 2100 #- ea cp fn; k ftl dh ykxr 1 tuojh] 1997 dks 2000 #- FkA 10 ifr'kr okf"kdL LFkk; h fdLr i) fr l sgkl viyS[kr dhft, rFkk o"kZ 1997 dk e'khu [kkRk cukb; A

A company purchaed a plant and machinery for Rs. 90000 as 1st January 1997. On June 30, 1997 as additinal plant and machinery was purchaseed for Rs. 10000 on 31st December 1997 a part of the plant and machinery was sold for Rs. 2100 which was casting Rs. 2000 on 1st January 1997. Charge depreciation @10% on Fixed instalment method and show the machineryh account for the year 1997.

Ikz Uk 23- CkEckbz ds fd'kSj Uks jkPkh ds Oksh dks 40000 : - EkW₃k dk Ekkyk IkS"krk fd₃kk RkFkk mLkLks HkS"kuks Eka dYk 2500 : - O₃k₃k fd₃ks A Oksh dks 5 IkFRk' kRk Lkk/kkj .k dEkh' kUk

fn₃kk TkRkk gA Oksnh Lks fOkØ₃k fOkk₃j .k lkkIRk gq₃k fTkLEka^{3/4} EkkYk 65000 : - Ukdn CkPkUks dh LkPkUkk nh RkFkk XkkMh HkkMk 1000 : - CkEk 500 : - RkFkk fOkØ₃k 0₃k₃k 200 : - fd₃kkA lkkd dh lkkRkdkA Eka lkk.k [kkRkk CkUkkb₃ks

Kishore of Bombay sent to Bedi of Ranchi goods of Rs. 40000 on consignment and incurred an expenditure of Rs. 2500 for sending it. Bedi is entitled to get an ordinary commission of 5%. Account sale was recieved from Bedi in which inormation about sale of 3/4th goods for Rs. 65000 is mentioned and paid carriage of Rs. 1000, Insurance of Rs. 500 and selling expenses of Rs. 200. Prepare consignemnt account in the booka of consigner.

¼/FkOkk½

fCgkj ds Uj₃s₃k Uks j₃k₃klkj ds Xk.k₃k dks 100 lks/h Pkk₃k ds 1600 : - Eka lkrk lks/h ds fgLkCk Lks Hk₃rk Ok 1020 : - [kPkZ fd₃kkA EkkYk j₃k₃klkj lkgPkUks l₃j Xk.k₃k Uks 520 : - mRkjkbZ , Oka XkkMh HkkMk fn₃kkA Xk.k₃k Uks 80 lks/h 2000 : - lkrk lks/h dh nj Lks CkPk fn₃kk , Oka 3000 : - lkrk lks/h dh nj Lks CkPk fn₃kk , Oka 3000 : - 0₃k₃k fd₃kkA , Tk₃IV dks 8 lkrk'krk dEkh'kuk nsk gA , Tk₃IV Uks 0₃k₃k Ok dEkh'kuk dkVdj 'k₃sk jk₃'k dk MRIV Hk₃rk fn₃kkA lkk.k [kkRkk Ok lkk.kh dk [kkRkk CkUkkb₃ks

Naresh of Bihar sent 100 boxes of Tea at a cost of Rs. 1600 per box to Ganesh of Raipur and paid as expense of Rs. 1020 on reaching the goods in Raipur Ganesh paid Rs. 520 for unloading and carriage. Ganesh sold 80 boxes at the cost of Rs. 2000 per box and paid an expense of Rs. 3000. 8% comission is payable to agent. After deducting expenses and commission agent has sent the draft of remaining amount. Prepare consignment a/c.

lkz Uk 24- ^*] ^c*] ^l * , d 0; ki kj ds l k>nkj gsvkj 3 %2 %1 ds vuq kr ea ykHk ck/rs gA 30 tw 1997 dks mudk fpVBk fuEu izdkj l s Fkk &

nkf; Ro	jkf' k	I Ei fRr; ka	jkf' k
	#-		#-
mRre.kz	1600	jkdM+	600
vkjfk{kr fuf/k	6000	cd ea jkdM+	1000
int h ys[kk &		v/ke.kz	9000
v*	10000	Ldalk	7000
^*	10000	e' khujh	6000
^*	10000	Hkou	14000
	30000		
	37600		37600

mDr frfFk ij ^ * 0; ki kj I svodk'k xg.k djrk gA I Ei fRr; ka dseW; fuEu izdkj fuf'pr djrsgS&

- 1- 5 ifr'kr I fnX/k __.k vkj{k.k djh
- 2- Ldu/k ij 5 ifr'kr vkj e' khujh ij 10 ifr'kr voeW; u gks
- 3- Hkou dk Lora= eW; kadu 15]100 # gqvka

mi; Dr foj.k I sykhk&gkfu I ek; kstu [kkrk , oa I k>nkjka dh int h [kkrk cukb; A

A, B and C are partners in a firm sharing profits in the ratio of 3 : 2 : 1 on 30th June 1997. The balance sheet of the firm was as follows -

Liabilities	Amounts	Assets	Amounts
	Rs.		Rs.
Creditors	1600	Cash	600
General Reserve	6000	Cash at bank	1000
Capital A/c.		debtors	9000
"A" 10000		stock	7000
"B" 10000		machinery	6000
"C" 10000		buildings	14000
	30000		
	37600		37600

On the above date 'C' retires from the business. The assets were valued as follows -

1. A reserve of 5% is to be created for bad debts.
2. Depreciation of 5% and 10% is to be charged on stock and machinery respectively.
3. Buildings is to be valued at Rs. 15100.

For the above information prepare partner's capital account and profit & loss adjustment a/c.

1/2

Basant and Vishnu are partners in a firm whose capital on 1st January 1997 were Rs. 25000 and Rs. 20000 respectively. They are allowed interest on capital @8% per annum and interest on drawings is charged @12% per annum. Basant gave Rs. 10000 to the firm as a loan on 1st July 1997. Vishnu is entitled to get an annual salary of Rs. 5000. Interest charged on his drawings were Rs. 600 and Rs. 500 respectively. The profit for the year ended on 31st December 1997 before making above adjustments were Rs. 25000. Prepare profit & loss appropriation account for 1997.

Q.25- Basant and Vishnu are partners in a firm whose capital on 1st January 1997 were Rs. 25000 and Rs. 20000 respectively. They are allowed interest on capital @8% per annum and interest on drawings is charged @12% per annum. Basant gave Rs. 10000 to the firm as a loan on 1st July 1997. Vishnu is entitled to get an annual salary of Rs. 5000. Interest charged on his drawings were Rs. 600 and Rs. 500 respectively. The profit for the year ended on 31st December 1997 before making above adjustments were Rs. 25000. Prepare profit & loss appropriation account for 1997.

Lakshmi and Arun started a joint venture to send 100 cotton bundles to Shivaji of Bombay at equal joint risk. Arun sent 60 cotton bundles at cost of Rs. 12000 per bundle and paid Rs. 18000 for carriage and other expenses. Dhansukh sent 40 cotton bundles at a cost of Rs. 11000 per bundle and paid Rs. 10000 for carriage and other expenses. Shivaji sold the whole goods for Rs. 150000 and after deducting Rs. 10000 sent the remaining amount to Arun.

Prepare joint venture a/c in the books of Arun.

1/2

Prepare Joint venture a/c in the books of Dhansukh.

Ex 26

gupta Dyc dk i kflr , oaHkqrku [kkrk 31 fnl Ecj 2004 dksfuEu i dki g&

i kflr; ka	jkf'k	Hkqrku	jkf'k
	#-		#-
jkdlm+ 'kSk	2400	mi Ldj	1600
pUnk	3420	fdjk; k&dj	1370
vkthou l nL; rk 'kYd	500	oru&etngh	1100
i dsk 'kYd	2480	l keU; 0; ;	1080
fofu; ks ij C; kt	38	jkdlm+ 'kSk	3688
	8838		8838

Hanuman club has a Receipts & Payments Account as on 31st Dec. 2004 as follows-

Receipts	Amt.	Payments	Amt.
	Rs.		Rs.
Cash Balance	2400	Furniture	1600
Subscription	3420	Rent tax	1370
Life member fee	500	Wages-Salary	1100
Entry fees	2480	Gen. Exp.	1080
Int. on Investment	38	Cash Balance	3688
	8838		8838

Adjustment - (1) Entry fees presume income basis, (2) Life membership fee to be registered. (3) 10% depreciation charged on furniture, (4) General Exp. unpaid Rs. 400.

Prepare Income and Expenditure account.

1/2/2005

LVkj FEk'kuk gkflIKVYk dk fUKEUkkfdrk LkRkukvka ds vk/kkj lkj 31 fnLk- 2004 dks LkEkkIRk Ok"z dk vk,k 0,k,k [kkRkk Ckukkb,kA

IkfIRk HkqRkuk [kRkk

ikflr; ka	jkf'k	HkqRku	jkf'k
	#-		#-
gLRkLFk jkd	7130	nOkkb,kk; Ø,k	30790
Okk"kd 'kq'd	47996	MkDVjka dk EkkUnsk	9000
nkuk	145500	OkRkuk	27500

ƒ0kƒUk, kkkkka lkj C, kkTk	700	Yk?kq 0, k, k	461
Pk\$ j Vh ' kks Lks lkkIRk	10450	mlkdj .k	15000
		Pk\$ j Vh ' kks lkj 0, k, k	750
		gLrLFk jksd	3775
	67076		67076

√U, k LkRkUkk 1&1&04 31&12&2004

- 1- nOkkb, kka dk LVkYk 8810 9740
- 2- HkOkUk YkkYkRk & √Ok{k, k. k 40000 38000

The Reciepts-payment account of star mission hospital for the year ending 31st December 2004 is given below. From it prepare income and expenditure a/c.

Receipt-payment a/c.

Receipts	Amt. Rs.	Payments	Amt. Rs.
Cash in hand	7130	purchase of medicine	30790
Annual fees	47996	Honoranum of Doctor	9000
Donation	145500	Salary	27500
intrest on investment	700	pitty expenses	461
Received from charity	10450	instrument	15000
show		charity show	750
		cash in hand	3775
	67076		67076

Other information 01.01.04 31.12.04

1. Stock of medicines 8810 9740
2. Building (cost-depreciation) 40000 38000

lkz Uk 27 , d dElkUkH UksnW jh dEi uh l s99000 ds i qrd eW; dh l Ei fRr; kaØ; dhA ; g l gefr gpz dh 100 #- okys 11 i fr'kr __.ki =ka ds fuxæu }kjk Ø; eW; dk

Hkqarku fd; k tk; skA ; g ekursgq fd __.ki = 1/1 1/2 l eeW; ij] 1/2 1/2 10 ifr'kr
 dVks h ij] 1/3 1/2 10 ifr'kr ihfe; e ij fuxfer fd; s x; s gA vko'; d izth
 i fof"V; ka dhft , A

A company purchased assets of the book value of Rs. 99000 from another company. It was agreed that the purchase consideration be paid by issuing 11% debentures of Rs. 100 each. Assume debentures have been issued - (i) at par (ii) at discount of 10% and (iii) At a premium of 10%. Give necessary journal action.

1/2 FkOkk 1/2

, d dEIKUkh Uks 10000 vAk 100 : - OkkYks 5 ifr'kr IkhFEk, kEk Ikj fUKXkZEERk fd, kk
 jkf'k bLk Ikadkj nsk gA & vkOknUk Ikj 20 : - vkCka/Uk Ikj 40 : - IkFEk, kkPKUkk
 Ikj 20 : - , Oka 'ksk vARREk, kkPKUkk Ikj LkHkh jkf'k, kFkk LkEk, k IkkIRk gks XkbZ dEIKUkh
 dh IkkRkdka Eka Ikākh IkfOkf"V dhftk, A

A company issued 10000 shares of Rs. 100 each at a premium of 5%, Amount payable is as follows - on application Rs. 20, on allotment Rs. 40, on first call Rs. 20 and balance on final call. All amounts were duly recieved on time. Pass journal entries in the books of company

I ñi y mRrj I V&ch

mRrj 1 ¼½ I gh fodYi pfu, &

1- ¼½ LFkk_{kh} LkalkfÜk lkj A

2- ¼½ LkElkfÜk dk vIkPkYkuk

3- ¼½ YkkHk gkfÜk [kkRkk

4- ¼½ 6 IkfRk' kRk Okkf"kd

5- ¼ ½ 50

¼½ fJDRk LFkkukka dh IkfRkZ dj&

1- vo'kSk eW; , oavuøkfur thou dky

2- vkt thou l nL; rk 'kYd

3- 6 i fr'kr okf"kd

4- jf{kr ; k cl/kd __.k i =

5- 51 i fr'kr

mRrj 2- i ñk.kh] i ñkd dsvkn'skkuq kj i klr eky dk foØ; udn , oam/kkj nksuka i ñkj l s
dj l drk gSfdllrq tc i ñkd m/kkj foØ; dsol w/h dh ftEenkjh i ñk.kh ij
yknuk pkgrk gSrk ml s l k/kkj .k deh'ku dsvfrfjDr , d vksj deh'ku fn; k
tkrk gSftl s i fj'kSk deh'ku dgrsg

mRrj 3- tks viuh l ñk, ami yC/k djkdj vk; vftR djrs gS, d s0; fDr i ñkøj 0; fDr
dgykrsg mnk-& odhy] MkDVj] i kQs j vkfnA

mRrj 4 tc nks ; k nks l s vf/kd 0; fDr] fd l h dk; Z fo'kSk dks i jk djus rFkk bl dh
ykhk&gkfu dks l e>ks dsdvuq kj vki l eackVusdsmi's; l sl ger gkrsgarks
bl i ñkj fy; sx; s l kgl dks gh l a Ør l kgl dgrsg

mRrj 5- chtd eW; ¾ ykxr eW; \$ $\left(\frac{ykxr eW; \times nj}{100} \right)$

$$\frac{3}{4} 30000 + \left(\frac{30000 \times 10}{100} \right) = 30000 + 3000 = \text{Rs. } 33000$$

mRrj 6- ifj'kksk deh'ku dh x.kuk %
 dgy fcØh $\frac{3}{4} 80 \times 1050 = \text{Rs. } 84000$
 ifj'kksk deh'ku dgy fcØh ij Rs. $8000 \times 5\%$

$$= 84000 \times \frac{5}{100}$$

$$= \text{Rs. } 4200$$

mRrj 7- tks viuh l dk, ami yC/k djkdj vk; vftR djrs gÅ, d s0; fDr i s k0j 0; fDr dgykrsgÅ mnk- & odhy] MkD[Vj] i kQd j vkfnA

mRrj 8- mRrj ds vk/kkj &

- 1- ykHkkk dh nj
- 2- fuf'pr vk;
- 3- vfidr eV;

mRrj 9- pfid [; kfr dk dksZ HkkfRd vflRro ughagrk ftl su n[kk tk l drk gSvks u gh vl; l Ei fRr; kadh rjg Nqk tk l drk gSbl fy, bl sverZl i fRr dgk tkrk gÅ

mRrj 10-	Subscriptin recurred	Rs. 20000	
	Less outstanding previous year	Rs. 2000	
		Rs. 18000	
	Add outstanding subscription for current year	Rs. 3000	
		Rs. 21000	
	Less Adv. Subscription for next year is	Rs. 1000.	20000

mRrj 11- vrj ds vk/kkj &

- 1- gfl ; r
- 2- ifrQy
- 3- l eki u ij oki l h
- 4- erkf/kdkj

mRrj 12-	(i)	Share Capital a/c.	Dr	105000	
		To Share allotment			30000
		To share first call			45000
		To share forfeited			30000
		(Being 1500 shares forfeited due to non-payment of calls.)			

mRrj 12-	(i)	Bank a/c	Dr	237500	
		To Deb. application			237500
		(Being 2500 deb. @ Rs. 95 each)			
	(ii)	Deb. application	Dr.	237500	
		Deb. Discount a/c.	Dr.	12500	
		To Debenture a/c.			250000
		(Being transferred to capital)			

mRrj 14-

- 1- LFkk; h I Ei fRr; ka dh i frLFkki uk gsrq
- 2- gkfu dsmfpr foHkk tu gsrq
- 3- vk; dj eaNW i klr djus gsrq
- 4- 0; ki kj dk I gh ykhk tkuus gsrq

mRrj 15-

$$\text{Mohan's Share} = \frac{1}{5}$$

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

$$\text{Ram's Share} = \frac{4}{5} \times \frac{3}{5} = \frac{12}{25}$$

$$\text{Shyan's Share} = \frac{4}{5} \times \frac{2}{5} = \frac{8}{25}$$

$$\text{Mohan Share} = \frac{1}{5} \times \frac{5}{5} = \frac{5}{25}$$

$$\text{N.R.} = 12 : 8 : 5$$

mRrj 16-

Machinery A/c.

1.1.05	To cash	50000	31.12	By depreciation	5000
			„	By Balance c/d	45000
		50000			50000
1.1.06	To Balance b/v	45000	31.12	By depreciation	4500
			„	By Balance c/d	40500
		4500			45000
1.1.07	To Balance b/v	40500	31.12	By depreciation	4050
			„	By Balance c/d	36450
		40500			40500
1.1.08	To Balnce b/v	36450	30.6	By cash	20000
			„	By Depreciation	1823
			„	By P&L a/c.	24627
		36450			36450

1/2/2012

Machinery A/c.

30.6.05	To cash	40000	31.12	By depreciation	2400
			„	By Balance c/d	37600
		40000			40000
1.1.06	To Balance b/v	37600	31.12	By depreciation	4800
			„	By Balance c/d	32800
		37600			37600

1.1.07	To Balance b/v	32800	31.12	By depreciation	4800
			„	By Balance c/d	28000
		32800			32800
1.1.08	To Balnce b/v	28000	1.7.08	By cash	12000
			„	By Depreciation	2400
			„	By P&L a/c.	13600
		28000			28000

mRrj 17-

- 1- i n t h i j C; k t
- 2- y k h k & f o h k k t u
- 3- l k > n k j d k i k f j J f e d
- 4- l k > n k j d s _ . k i j C; k t
- 5- v k g j . k i j C; k t

1/2 F10kk1/2

- 1- v P N s L F k k u i j n o d k u g k s u k
- 2- v P N s 0; o g k j d s d k j . k
- 3- ' k o e k y v k s m f p r e W; d s d k j . k
- 4- x t g d k a d k s l f o / k k , a m i y C / k d j k u s l s
- 5- f u j r j f o k k i u

mRrj 18- v r j d k v k / k k j

- 1- L o k f e R o
- 2- t k s [k e
- 3- l E c U / k
- 4- y k h k

5- chtd

6- fcØh

¼/Fk0kk½

I kekl; gkfu

vl kekl; gkfu

1- i kdfrd dkj .kka l sgksus okyh
gkfu l kekl; gkfr dgykrh gS
tS s dks ysdk l v[kuk] i s/rsy dk
mMek vkfn

2- vi kdfrd dkj .kka tS spkj h
nqkZ/uk l sgksus okyh gkfu

2- bl dk ys[kk i qrdka ea ughafd; k
tkrk gA

2- vl kekl; gkfu dks i qrdka ea fy [kk
tkrk gA

3- bl gkfu dh jkf'k cgr gh de
gks-h gA

3- ; g gkfu ykHk dks i Hkfor djrh gA

mRrj 19-

I a Ør l kgl ea i R; sd l g&l kgl h dN u dN 0; ogkja dk l Eiknu djrk gh
gA bl fLFkr ea , d l g&l kgl h }kjk fd, x, l EiwkZ 0; ogkja dh tkudkj h
nw js l g l kgl h dks ugha gks-hA l kgl dk; Z ds ij k gks tkus ds ckn i R; sd
l kgl h nw js l kgl h dks Lo; a }kjk fd, x, 0; ogkja dh tkudkj h i f"kr djrk
gA ijLij tkudkfj; ka dk vknku&inku gks tkus ds ckn i R; sd l g&l kgfl ; ka
}kjk ikr tkudkj h ds vk/kkj ij l a Ør l kgl dh ykHk&gkfu Kkr djus ds
vk/kkj ij l a Ør l kgl dh ykHk&gkfu Kkr djus ds fy, i Fkd : i l s
Lej .kkRed l a Ør l kgl [kkrk rS kj fd; k tkrk gA fof/k vuq kj l g&l kgfl ; ka
}kjk fuEkuq kj [kkrs [kksys tkrs gA &

1- vl; l g&l kgfl ; ka ds l kFk l a Ør l kgl [kkrk

2- Lej .kkRed l a Ør l kgl [kkrkA

¼/Fk0kk½

l a Ør l kgl [kkrk

fooj.k	j kf' k	fooj.k	j kf' k
l a Ør cØd [kkrk l s 1/0; 1/2	xx	l a Ør cØd [kkrk dks 1/cØh1/2	xx
l a Ør cØd [kkrk l s 1/0; 1/2	xx	l a Ør cØd [kkrk dks 1/cØh1/2	xx
ykHk l s			
i z kkar xx			
fu' kkar xx	xxxx		xxxx

mRrj 20-

Profit & Loss Appropriation A/c.

Particular	Amt.	Particular	Amt.
		By balance old	7475
To Int. on capital		By Int. on Drawing	
Suresh 1000		Suresh 200	
Mahesh 500		Mahesh 150	
Naresh 250	1750	Narehs 75	425
To Salary - Naresh	1000		
Profit	5150		
	7900		7900

1/2 FkØk1/2

YkHk gkflk forj.k [kkrk

fooj.k	j kf' k	fooj.k	j kf' k
int h ij C; kt		'kSk yk@x	40000
A 2500		vk gj.k ij C; kt	
B 2000		A 3500	
C 1500	6000	B 200	
		C 100	600

'kq ykHk	34600		40600
	40600		

mRrj 21-

Ukj'sk dh IkqRkdkk Eka vkOk' kd Ikfkh

(i)	I a Ør I kgl [kkrk Ø; [kkrs I s ¼ a Ør I kgl ij eky vki firZ ij½	fcØh	240000	240000
(ii)	I a Ør I kgl [kkrk jkM+ [kkrs I s ¼; ; ds pdkus ij½	fcØh	40000	40000
(iii)	I a Ør I kgl [kkrk I g'sk I s ¼n jsl g I kgl h }kj k Ø; djus ij½	fcØh	350000	350000
(iv)	I a Ør I kgl [kkrk I g'sk I s ¼n jsl g I kgh }kj k Ø; ; ds Hkqrku djus ij½	fcØh	50000	5000
(v)	I a Ør I kgl [kkrk I a Ør [kkrs I s ¼oØ; djus ij½	fcØh	900000	900000
(vi)	I a Ør I kgl [kkrk jkM+ [kkrs I s ¼; ; dk Hkqrku fd; k½	fcØh	25000	25000
(vii)	I a Ør I kgl [kkrk deh'ku I s ¼eky dh dy fcØh ij 5 ifr'kr deh'ku½	fcØh	45000	45000
(viii)	I a Ør I kgl [kkrk ykHk [kkrs I s I g'sk I s ¼ykHk vkafR djus ij½	fcØh	150000	100000 50000

¼/Fk0k½

Lkj's k dh lka Rkdkka Eka vkOk' ,kd lkaTh

(i)	l a Ør l kgl [kkrk uj'sk l s ¼ a Ør l kgl ij eky Ø; ½	fod	240000	240000
(ii)	l a Ør l kgl [kkrk uj'sk l s ¼; ; dspokus ij ½	fod	40000	40000
(iii)	l a Ør l kgl [kkrk jkM+ [kkrs l s ¼ a Ør l kgl eakey Ø; , oa0; ; dspokus ij ½	fod	350000	350000
(iv)	uj'sk l a Ør l kgl [kkrs l s ¼eky foØ; djus ij ½	fod	900000	900000
(v)	l a Ør l kgl [kkrk uj'sk l s ¼; ; dspokus ij ½	fod	25000	25000
(vi)	l a Ør l kgl [kkrk uj'sk l s ¼eky dh dy fcØh ij 5 ifr'kr deh'ku½	fod	45000	45000
(vii)	l a Ør l kgl [kkrk ykhk [kkrs l s uj'sk [kkrs l s ¼ykhk vkafvR djus ij ½	fod	150000	50000 100000

Machinery A/c.

Date	particular	Amt.	Date	particular	Amt.
1.1.05	To cash (88000+2000)	90000	31.12	By cash	2100
30.6	To cash	10000	,,	By depreciation	
				a) 200	
				b) 8800	
31.12	To pel (profit)	300		c) 500	9500
				By Balance c/d	88700
		100300			100300

mRrj 23-

Consignment A/c.

Particular	Amt.	Particular	Amt.
To goods send on cons.	40000	By bedi - sale	65000
To cash - exps.	2500		
To bidi - exps.		By Consignment Stock	11000
Carriage 1000			
Insurance 500			
S. exp. 200	1700		
To bidi - comm.	3250		
Profit	28550		
	76000		76000

Consignment Stock :

Cost of goods unsold	=	$40000 \times \frac{1}{4}$	=	10000
Add consignor prop. exps.	=	$2500 \times \frac{1}{4}$	=	625
Add consnee prop. Dir. exp.	=	$1500 \times \frac{1}{4}$	=	375
				11000

1/4/Fk0kk1/2

Consignment A/c.

Particular	Amt.	Particular	Amt.
To goods send on cons.	160000	By bedi - sale	160000
To cash - exps.	1020	By Consignment Stock	32308
To Ganesh - exp.			
Carriage	520		
Selling	3000		
commission	12800		
Profit	14968		
	192308		192308

Consignment Stock :

$$\text{Cost of goods unsold} = 1600 \times 20 = 32000$$

$$\text{Add consignor prop. exps.} = 1020 \times \frac{20}{100} = 204$$

$$\text{Add consgnee prop. Dir. exp.} = 520 \times \frac{20}{100} = 104$$

32308

mRrj 24-

Profit and Loss Adj. A/c.

Particular	Amt.	Particular	Amt.
To provision for bad con.	450	By bedi - sale	160000
To stock	350	By Consignment Stock	32308
To machinary	600		
		By Loss A	150
		B	100
		C	50
	1400		300
			1400

Partner's Capital A/c.

Particular	A	B	C	Particular	A	B	C
To Revaluation	150	100	50	By Bal. b/d	10000	10000	10000
				By Res. fund	3000	2000	1000
To C/s Loan			10950				
To Bal. c/d	12850	11900					
	13000	12000	11000		13000	12000	11000

½/Fl0kk½

Profit & Loss Appropriation A/c.

Particular	Amt.	Particular	Amt.
		By Balance b/d	25000
To Int. on capital		By hit on Drawings	
Basant 2000		Basant 600	
Vishnu 1600	3600	Vishun 500	1100
To int. on Basant loan	300		
To vishnu's salary	5000		
To Profit	17200		
Basant 8600			
Vishnu 8600	26100		26100

mRrj 25-

Joint Venture A/c. (Arun's Book)

Particular	Amt.	Particular	Amt.
To purchase	720000	By sale	1500000
To cash exps.	18000		
To Deshmukh pur.	440000		
To Deshmukh exp.	10000		
To Commission	10000		
To P & L A/c. 151000	302000		
To Deshmukh 151000	1500000		1500000

1/2 Fk0k1/2

Joint Venture A/c. (Deshmukh's Book)

Particular	Amt.	Particular	Amt.
To purchase	440000	By sale	1500000
To cash exps.	10000		
To Deshmukh pur.	720000		
To Deshmukh exp.	18000		
To Commission	10000		
To P & L A/c. 151000	302000		
To Arun 151000	1500000		1500000

Hanuman Club**INcome and Expenditure A/c. on 31.12.2004**

Expenditure	Amt.	Income	Amt.
To rent and tax	1370	By Subscription	3420
To salary and wages	1100	By Entry fee	2480
To Gen. exp. 1080		By int. on investment	38
Add O/s. 400	1480		
To Dep. on furniture	160		
To Surplus	1828		
	5938		5938

½/Fk0kk½

Income and Expenditure A/c.**(for the year ended 31.12.2004)**

Expenditure	Amt.	Income	Amt.
To op. medicine 8810		By annual subs.	47996
Add purchase 30590		By donation	14500
39400		By int. on investment	7000
Less clos. sta. 9740	29660	By Received from charity	10450
To Honaravium	9000		
To salary	27500		
To Petty exps.	461		
To Exps. of charity	750		
To Depreciation	2000		
To Surplus	10575		
	79946		79946

mRrj 27

•	Asset A/c. Dr To vendor A/c. (Being asset purchases)	99000	99000
(i)	Vendor's A/c. Dr To 11% debenture a/c. (Being 990 deb. @ Rs. 100 each issued)	99000	99000
(ii)	Vendor's A/c. Dr Discount on Debenture Dr To 11% debenture A/c (Being 1100 debenture of Rs. 100 each issued as 10% discount)	99000 11000	110000
(iii)	Vendor's A/c. Dr. To 11% debenture a/c. To 11% deb. premium (Being 900 debentures of Rs. 100 each at 10% premium)	99000	90000 9000

१/१/१०००/१/२

(i)	Bank a/c. Dr. To share application (Being 10000 shares @ Rs. 20 received)	200000	200000
(ii)	Share application a/c. Dr. To share capital (Being 10000 shares @ Rs. 40 received)	200000	200000

(iii)	Bank a/c. Dr. To share allotment (Being 10000 shares @Rs. 40 received)	400000	400000
	Share allotment a/c Dr. To share capital To Share premium (Being transfered to capital)	400000	350000 50000
(iv)	Share first call a/c. Dr. To share capital (Being 10000 shares @ Rs. 20 dues)	200000	200000
(v)	Bank a/c. Dr. To share first call (Being the amount received)	200000	200000
(vi)	Share second and final call Dr. To share capital (Being 10000 shares @ Rs. 25 each)	250000	250000
(vii)	Bank a/c. Dr. To share second and final call (Being the amount received)	250000	25000

Set - C

Higher Secondary School Certificate Examination

English

SAMPLE PAPER

Subject - English
Class - 12th

Time- 3 Hrs
(M.M.) 100

(Instruction) & Marks

- 1- Attempt all the Question
- 2- Q. No. 01 Carries 10 Marks. There are two sub-section, Section A is Multiple choice carries 05 marks and section B is fill in the blanks or match the column carries 05 marks.
- 3- Q. No. 2 to 09 are very short answer type question & it carries 02 marks each. Word limit is maximum 30.
- 4- Q. No. 10 to 15 are short answer type question & it carries 03 marks each. Word limit is maximum 50.
- 5- Q. No. 16 to 21 are short answer type question & it carries 04 marks each. Each question has internal choice. Word limit is maximum 75.

6- izu Øekad 22 Is izu Øekad 25 rd nh?kmRrjh; izu gSA iR; d izu ea vkrfjd fodYi gSvkj iR; d izu ij 05 vd vkcfVr gSA mRrj dh vf/kdre 'kCn I hek 100 'kCn A

Q. No. 22 to 25 are long answer type question & it carries 05 marks each. Each question has internal choice. Word limit is maximum 100.

7- izu Øekad 26 Is izu Øekad 27 rd nh?kmRrjh; izu gSA iR; d izu ea vkrfjd fodYi gSvkj iR; d izu ij 06 vd vkcfVr gSA mRrj dh vf/kdre 'kCn I hek 150 'kCn A

Q. No. 26 to 27 are long answer type question & it carries 06 marks each. Each question has internal choice. Word limit is maximum 150.

- (a) receipt and payments a/c (b) income and expenditure a/c
(c) opening balance sheet (d) closing balance sheet.
- (iv) The nature of goodwill is of -
(a) cat goodwill (b) dog goodwill
(c) rat goodwill (d) all of the above
- (v) Shares are issued at -
(a) discount (b) premium
(c) par (d) all the above.

1/2 fJDRk LFkkUkka dh IkfRkZ djA

- 1- LkafUk dk dk,kZkYk Ykakk gkaks lkj akkLk dh nj &&&&&&&jgRkk gA
- 2- [,kkfRk &&&&&'kq) LkafUk fof/k dk Lkkk gA
- 3- , Lks vak fTkLk lkj fUkC' PkRk IkfRk' kRk ds vk/kkj lkj YkHkkak fn,kk TkRkk gS mLks &&&&&&&vak dgrks gA
- 4- vakka dks vf/kdRkEk &&&&&&&IkfRk' kRk Ckês lkj fUkXkEk fd,kk TkLk dRkk gA
- 5- XkSj 0,kkIkfjd LkLFkk Eka MkDVj] bafkhfUk,kj vkfn dks &&&&&0,kfDRk dh Js kh Eka Ykaks gA

(B) Fill in the blanks -

- (i) If the life of asset is more than rate of depreciation is
- (ii) Goodwill = ----- is the formula of method.
- (iii) The holder of shares are entitled to a fixed rate of dividend.
- (iv) The maximum percentage at which shares can be issued at discount is
- (v) The To non-trading concerns Doctor, engineer etfc. are kept in the category of

- Ikz Uk 2- vf/khkhk dEkh' kuj dk vFkz fYkf[k, \
- Write the meaning of overriding commission.
- Ikz Uk 3- LkEkfIkRk fukf/k fdLks dgRks g\$
- What is meant by endowment fund?
- Ikz Uk 4- IkRk.k Ikj HkTks Xk,ks EkYk dk CkhTkd EkW, k 36000 : - gS Tkks YkXkRk Lks $33\frac{1}{3}\%$ vf/kd g\$ YkXkRk EkW, k dh Xk. kujk dhfTk, A
- The increase price of the goods sent on consignment was Rs. 36000 which is $33\frac{1}{3}\%$ more than cost price. Find the cost of goods consigned.
- Ikz Uk 5- IkRk.k Ikj HkTks Xk,ks EkYk dk YkXkRk EkW, k 24000 : - gS CkhTkd Eka $\frac{1}{4}$ HkXk vf/kd YkXk, kk TkRk g\$ CkhTkd EkW, k dh Xk. kujk dhfTk, \
- The cost price of the goods sent on consignment is Rs. 24000 which was charged $\frac{1}{4}$ more in invoice. Calculate invoice price.
- Ikz Uk 6- LkEkfIkRk fukf/k dks LkEkOkkb, ks
- Explain endowment food.
- Ikz Uk 7- LkOknkh ds fvk?kVuk dks LIk"V dhfTk, \
- Explain dissolution of partnership.
- Ikz Uk 8- vdk , Oka __. kIk«k Eka LkEkKURk CkRkb, ks & %dkbz nkz
- Write two similarities between shares and debentures (any 2)
- Ikz Uk 9- Lkg LkgLkh fdLks dgRks g\$
- What is meant by coveaterer's?
- Ikz Uk 10- ?kVRkh fdLRk Ik) fRk ds Rkhuk Xqk fYkf[k, A
- Write three marits of diminishing balance method.
- Ikz Uk 11- v vk\$ Ck , d QEkz Eka LkOknkh gS Tkks YkHk gkfuK 3 %2 ds vUkKkRk Eka Ckka/Rks g\$ Lk dks IkRk's k $\frac{1}{7}$ HkXk ds fYk, fn, kk Xk, kA Lk IkTkh ds fYk, 50000 : - , Oka [, kkfRk ds fYk, 25000 : - Ukdn TkRk gS IkTkh IkfOk"V nhfTk, A

A and B are partners in a firm who shares profit and loss in the ratio 3 : 2. C was admitted for 1/7 share. C brings Rs. 50000 for capital and Rs. 25000 for goodwill in cash. Pass journal entries.

Ikz Uk 12- PkkYkw Ok"Kz Eka LVs kujjh dk HkqkRkkuk 3000 : - flkNYks Ok"Kz dk vnRk 500 : - , Oka vKXkkEkh Ok"Kz gBkq HkqkRkkuk 200 : -A PkkYkw Ok"Kz dk LVs kujjh vHkh Rkd nBkk CkKdh 800 : -A vk,k 0,k,k [kkRks Eka LVs kujjh dks n'kkB,kA

Payment of stationery in the current year Rs. 3000, last years outstanding in Rs. 500 and payment for next year is Rs. 200. The current year's stationery of Rs. 800 is yet to be paid. Show stationery in income and expenditure a/c.

Ikz Uk 13- I erk vAk dk dkbZ rhu nSk fykf[k, A

Write any three demerits of equity shares.

Ikz Uk 14- Ekg's k dks 2000 vAk 10 : - OkkYks vkCkAVRk fd,ks Uks IkfEk ,kkPkUk dk 2 , Oka vBRkEk ,kkPkUk dk 3 : - IkfRk vAk dh nj Lks HkqkRkkuk Uk dj LkdkA mLkds vAkka dk gj.k dj fyk,kk Xk,kkA gj.k Lkdkkh IkfOkf"V nhfTk, A

Mahesh was allotted 2000 shares of Rs. 10 each. He could not pay Rs. 200 first call and Rs. 3 per share an final call. His shares were forfeited. Show journal entries related with forfeiter.

Ikz Uk 15- , d dkkUkh Uks 10000 vAk 10 : - OkkYks 10 IkfRk'kRk IkbfEk,kEk Ikj fuKXkEkUk fd,kkA LkElkwkZ jkf'k vkOksUk Ikj IkfRk gks Xk,kkA Ikdkh IkfOkf"V nhfTk, A

A compnay issued 10000 share of Rs. 10 each at a premium of 10%. Full amount was received in lump-sum alongwith application. Pass journal entries in the books of the company.

Ikz Uk 16- , d QEkZ Uks 01 TkUkOkjh 2005 dks , d Ek'khUk 50000 : - Eka Ø,k fd,kk Xk,kkA ØEkXkRk 'kSk Ik) fRk Lks 10 IkfRk'kRk Okf"kd âkLk YkXk,kk TkRkK gA 30 TkUk 2008 dks QEkZ Uks ,kg Ek'khUk 20000 : -Eks âkPk fn,kk Xk,kk A 2008 Rkd dk Ek'khUk [kkRkK

½/Fk0kk½

LkqkØRk mlkØEk [kkRks dk lkk: lk lkwlz : lk Lks ÇkUkkb, ks.

Prepare a complete formate of joint venture account.

lkz Uk 20-

1 TkUk0kj 2009 dks Lkj'skj Ekg'sk Ok Ukj'sk Uks ØEk'k% 20000 : - 10000 : - Ok 5000: - dh lkākh Lks 0, kklkj 'kq fd, kka LkÖkñkj Lk'ks[k ds vUkqkj lkākh lkj 5 lkRk'kRk Ç, kTk fn, kk Tkrk gSRkFk Ukj'sk dks 1000 : -Okf"kd OkRkUk fn, kk Tkrk gÅ Lkj'skj Ekg'sk Ok Ukj'sk Uks ØEk'k% 4500 ,k- 3000 : - Ok 1500 : - dk vkgj .k fd, kk fTlLk lkj Ç, kTk ØEk'k% 200] 150] 75 : - gÅ mlkjØRk LkEk, kst'kuk ds lkāz Ok"z dk YkHk gÅ YkHkgkFk fUk, kst'kuk [kkRk ÇkUkkb, ks.

On 1st January 2009 Suresh, Mahesh and Naresh started a business with a capital of Rs. 20000, Rs. 10000 and Rs. 5000 respectively. According to partnership deed interest on capital is given at the rate of 5% and Naresh is given as annual salary of Rs. 1000. Suresh, Mahesh and Naresh withdraw Rs. 4500, Rs. 3000 and Rs. 1500 respectively on which interest charged was Rs. 200, Rs. 150 and Rs. 75. Before this adjustment profit of the year was Rs. 7475. Prepare profit & loss appropriation a/c.

½/Fk0kk½

A, B, C , d dEkz ds LkÖkñkj gS Tkks YkHk gkFk Çkj kÇkj vUkqkRk Eka Çka/Rks gÅ mlkdh lkākh ØEk'k% 50000] 40000 Ok 30000 : -gÅ lkākh lkj 5 lkRk'kRk Ç, kTk fn, kk Tkrk gSRkFk vUkkgj .k lkj 6 lkRk'kRk Okf"kd dh nj Lks Ç, kTk YkXk, kk Tkrk gÅ LkÖkñk ds vkgj .k ØEk'k% 4000 : - 3000 : - Ok 3000 : - gsfTI ij Ç; kt Øe'k% 300, 200 o 100 : - gÅ mlkjØRk LkEk, kst'kuk ds lkāz 2009 dk YkHk 40000 : - gÅ YkHk gkFk fUk, kst'kuk [kkRk ÇkUkkb, ks.

A, B and C are partners in a firm who shares profit and loss equally. Their capital was Rs. 50000, Rs. 40000 and Rs. 30000 respectively. Interest as capital is charged at 5% and interest on drawings in given @

of 6% p.a. The drawings of partners are Rs. 4000, Rs. 3000 and Rs. 3000 respectively on which interest charged was Rs. 300, 200 and Rs. 100. Before this adjustment profit for 2009 was Rs. 40000. Prepare profit and loss appropriation a/c.

Ikz Uk 21-

jk,klkj ds Uj'sk Rfkk Ukkkikj ds Lkj'sk Uks LkqkPRk mlkØEk ds vURkXkRk LkRjk ds CkPkUks ds fyk, , d LkqkPRk mlkØEk Eka IkØ'sk fd,kk] Rfkk YkkHkgkfuk 2% ds vUkqkRk Eka Ckka/Uks ds fyk, LkgEkRk gq & Uj'sk Uks 240000: - dk LkRjk [kjhnk vks] IkfjOkguK] Ikfdlk Ok CkEk dk 40000 : - Pkpk,ka Lkj'sk Uks 350000 : - dk LkRjk [kjhnk vks] IkfjOkguK Ok Ikfdlk ds 500000 : - O,k,k fd,ks LkHh LkRjs ds Uj'sk Uks 900000 : - Eka CkPk fn,kk Rfkk fØk, LkØk 25000 : - O,k,k dk HkqkRkkuk fd,kk A Uj'sk dh Ikq.Rkdka Eka vkOk' ,kd Ikākh IkfOkf"V nhfTk, \

Naresh of Raipur and Suresh of Nagpur entered a joint venture for selling manager and agreed to share profit and loss in the ratio of 2 : 1 -

Naresh purchased oranges of Rs. 240000 and paid Rs. 40000 for transportation, packing and insurance.

All the oranges were sold by Naresh for Rs. 900000 and paid expenses related to selling i.e. Rs. 25000. He recieves 5% commission.

Show jurnal entries in the books of Naresh.

¼/FkOkk½

Lkj'sk dh Ikq.Rkdka Eka vkOk' ,kd Ikākh IkfOkf"V nhfTk, \

Suresh Journal entries in the books of Suresh.

Ikz Uk 22-

, d fykFEkV/M dākukh Uks 1 TkukOkjh 2005 dks 50000: - dk , d Lkqk Ø,k dhA 1 dākukh Uks 1 Tkq'kkbz 2005 dks 25000: - dk , d vks] Lkqk [kjhnka dākukh Uks 1 TkukOkjh dks 2005 dks Ø,k dh Xkbz Ek' khuk vIkPkfyRk gks TkkUks ds dkj .k 1 Tkq'kkbz 2007 dks 20000 : - Eka CkPk fn,kk Rfkk mLkH fikuk 40000 : -Eka , d U,k,k ,k Ø,k fd,kk Xk,ka ØEkXkRk 'kšk Ik) frk Ls 10 Ikfrk' kRk Okf"kd ākLk YkXkRks gq 2007 Rkd

दक लककक [कककक कुकुक,कस

On 1st January 2005 a limited company purchased a machine for Rs. 50000. On 1st July 2005 another machine was purchased for Rs. 25000. The machine which was purchased on 1st January 2005 become obsolete and it was sold on 1st July 2007 for Rs. 20000 and a new machine was purchased for Rs. 40000 on same date. Prepare machinery account for 2007 charging depreciation @10% per annum by diminishing balance method.

१/२/२००७

, d dEi uh us1 tu-] 1997 dks 90000 #- ealyk.V , oae'khua [kjnhhA 30 tu] 1997 dks , d vfrfjDr lyk.V o e'khu 10000 # ea [kjnhhA 31 fnl Ecj] 1997 dks lyk.V o e'khujh dk , d Hkkx tks 2100 #- ea cp fn; k ftl dh ykxr 1 tuojh] 1997 dks 2000 #- FkhA 10 ifr'kr okf'kd LFkk; h fdLr i) fr l sgtl viy\$[kr dhft , rFkk o"z 1997 dk e'khu [kkrk cukb; A

A company purchaed a plant and machinery for Rs. 90000 as 1st January 1997. On June 30, 1997 as additinal plant and machinery was purchaseed for Rs. 10000 on 31st December 1997 a part of the plant and machinery was sold for Rs. 2100 which was casting Rs. 2000 on 1st January 1997. Charge depreciation @10% on Fixed instalment method and show the machineryh account for the year 1997.

11z Uk 23-

कुकुकक ds fd' ksj Uks j kpkh ds Oksh dks 40000 : - Ekv ,k dk EkkYk Iks'krk fd ,kk RkFkk mLkLks Hks'kUks Eka dYk 2500 : - O ,k,k fd ,ks A Oksh dks 5 Iksrk'krk Lkk/kkj .k dEkh'kuk fn ,kk TkkRkk gA Oksh Lks fOkØ ,k fOkkj .k IkkIRk gq/k fTkLkEka 3/4 EkkYk 65000 : - Ukdn कुकुकुस dh Lkpkuk nh RkFkk XkkMh HkkMk 1000 : - CkhEkk 500 : - RkFkk fOkØ ,k O ,k,k 200 : - fd ,kA Ikskd dh IkkRk dka Eka Iksk .k [kkrk कुकुक,कस

Kishore of Bombay sent to Bedi of Ranchi goods of Rs. 40000 on

consignment and incurred an expenditure of Rs. 2500 for sending it. Bedi is entitled to get an ordinary commission of 5%. Account sale was received from Bedi in which information about sale of 3/4th goods for Rs. 65000 is mentioned and paid carriage of Rs. 1000, Insurance of Rs. 500 and selling expenses of Rs. 200. Prepare consignment account in the books of consigner.

1/2/2012

Naresh of Bihar sent 100 boxes of Tea at a cost of Rs. 1600 per box to Ganesh of Raipur and paid as expense of Rs. 1020 on reaching the goods in Raipur Ganesh paid Rs. 520 for unloading and carriage. Ganesh sold 80 boxes at the cost of Rs. 2000 per box and paid an expense of Rs. 3000. 8% commission is payable to agent. After deducting expenses and commission agent has sent the draft of remaining amount. Prepare consignment a/c.

Naresh of Bihar sent 100 boxes of Tea at a cost of Rs. 1600 per box to Ganesh of Raipur and paid as expense of Rs. 1020 on reaching the goods in Raipur Ganesh paid Rs. 520 for unloading and carriage. Ganesh sold 80 boxes at the cost of Rs. 2000 per box and paid an expense of Rs. 3000. 8% commission is payable to agent. After deducting expenses and commission agent has sent the draft of remaining amount. Prepare consignment a/c.

Q.24- A consignor sent 100 boxes of goods at a cost of Rs. 1600 per box to a consignee in Raipur. The consignee incurred an expense of Rs. 1020 on reaching the goods. The consignee sold 80 boxes at a cost of Rs. 2000 per box and incurred an expense of Rs. 3000. 8% commission is payable to the agent. After deducting expenses and commission, the agent has sent the draft of the remaining amount. Prepare the consignment account in the books of the consignor.

Particulars	Rs.	Particulars	Rs.
To Balance b/d	1600	By Balance b/d	600
To Carriage	1020	By Sales	1000

in the year &			v/ke.kz	9000
V*	10000		Ldalk	7000
C*	10000		e'khujh	6000
A*	10000		Hkou	14000
		30000		
		37600		37600

mDr frfFk ij A * 0; ki kj l svodk'k xg.k djrk gA l Ei fRr; ka ds eW; fuEu izkj fuf'pr djrs gS&

- 1- 5 ifr'kr l inX/k __.k vkj {k.k dj}
 - 2- Ldu/k ij 5 ifr'kr vk\$ e'khujh ij 10 ifr'kr voeW; u gks
 - 3- Hkou dk Loræ eW; ka du 15]100 # gq/kA
- mi ; Dr foj.k l sykhk&gkfu l ek; kstu [kkrk , oa l k>nkjka dh in the [kkrk cukb; A

A, B and C are partners in a firm sharing profits in the ratio of 3 : 2 : 1 on 30th June 1997. The balance sheet of the firm was as follows -

Liabilities	Amounts	Assets	Amounts
	Rs.		Rs.
Creditors	1600	Cash	600
General Reserve	6000	Cash at bank	1000
Capital A/c.		debtors	9000
"A" 10000		stock	7000
"B" 10000		machinery	6000
"C" 10000		buildings	14000
	30000		
	37600		37600

On the above date 'C' retires from the busines. The assets were valued

as follows -

1. A reserve of 5% is to be created for bad debts.
2. Depreciation of 5% and 10% is to be charged on stock and machinery respectively.
3. Buildings is to be valued at Rs. 15100.

For the above information prepare partner's capital account and profit & loss adjustment a/c.

1/2/2000

Basant and Vishnu are partners in a firm whose capital on 1st January 1997 were Rs. 25000 and Rs. 20000 respectively. They are allowed interest on capital @8% per annum and interest on drawings is charged @12% per annum. Basant gave Rs. 10000 to the firm as a loan on 1st July 1997. Vishnu is entitled to get an annual salary of Rs. 5000. Interest charged on his drawings were Rs. 600 and Rs. 500 respectively. The profit for the year ended on 31st December 1997 before making above adjustments were Rs. 25000. Prepare profit & loss appropriation account for 1997.

Basant and Vishnu are partners in a firm whose capital on 1st January 1997 were Rs. 25000 and Rs. 20000 respectively. They are allowed interest on capital @8% per annum and interest on drawings is charged @12% per annum. Basant gave Rs. 10000 to the firm as a loan on 1st July 1997. Vishnu is entitled to get an annual salary of Rs. 5000. Interest charged on his drawings were Rs. 600 and Rs. 500 respectively. The profit for the year ended on 31st December 1997 before making above adjustments were Rs. 25000. Prepare profit & loss appropriation account for 1997.

Q.25- Basant and Vishnu are partners in a firm whose capital on 1st January 1997 were Rs. 25000 and Rs. 20000 respectively. They are allowed interest on capital @8% per annum and interest on drawings is charged @12% per annum. Basant gave Rs. 10000 to the firm as a loan on 1st July 1997. Vishnu is entitled to get an annual salary of Rs. 5000. Interest charged on his drawings were Rs. 600 and Rs. 500 respectively. The profit for the year ended on 31st December 1997 before making above adjustments were Rs. 25000. Prepare profit & loss appropriation account for 1997.

Lakshmi and Arun started a joint venture to send 100 cotton bundles to Shivaji of Bombay at equal joint risk. Arun sent 60 cotton bundles at cost of Rs. 12000 per bundle and paid Rs. 18000 for carriage and other expenses. Dhansukh sent 40 cotton bundles at a cost of Rs. 11000 per bundle and paid Rs. 10000 for carriage and other expenses. Shivaji sold the whole goods for Rs. 150000 and after deducting Rs. 10000 sent the remaining amount to Arun.

Prepare joint venture a/c in the books of Arun.

1/2 Arun

Joint venture a/c in the books of Arun

Prepare Joint venture a/c in the books of Dhansukh.

Q. 26

Shivaji and Arun started a joint venture to send 100 cotton bundles to Shivaji of Bombay at equal joint risk. Arun sent 60 cotton bundles at cost of Rs. 12000 per bundle and paid Rs. 18000 for carriage and other expenses. Dhansukh sent 40 cotton bundles at a cost of Rs. 11000 per bundle and paid Rs. 10000 for carriage and other expenses. Shivaji sold the whole goods for Rs. 150000 and after deducting Rs. 10000 sent the remaining amount to Arun.

Particulars	Arun	Particulars	Dhansukh
	#-		#-
Capital	2400	Capital	1600
Carriage	3420	Carriage	1370
Other expenses	500	Other expenses	1100
Share of profit	2480	Share of profit	1080
Share of loss	38	Share of loss	3688
	8838		8838

Hanuman club has a Receipts & Payments Account as on 31st Dec. 2004 as follows-

Receipts	Amt. Rs.	Payments	Amt. Rs.
Cash Balance	2400	Furniture	1600
Subscription	3420	Rent tax	1370
Life member fee	500	Wages-Salary	1100
Entry fees	2480	Gen. Exp.	1080
Int. on Investment	38	Cash Balance	3688
	8838		8838

Adjustment - (1) Entry fees presume income basis, (2) Life membership fee to be registered. (3) 10% depreciation charged on furniture, (4) General Exp. unpaid Rs. 400.

Prepare Income and Expenditure account.

1/1/2004

LVkj fEk'kuk gkflLkVYk dk fUkEUKkfdRk LkRkukvka ds vk/kkj lkj 31 fnLk- 2004 dks LkEkkIRk Ok"z dk vk₃k 0₃k [kkRkk Ckukkb₃k

ikfIRk	HkqRkuk	[kkRkk	ikf'k
ikfIRk; ka	jkf'k	HkqRku	jkf'k
	#-		#-
gLRkLFk jkd	7130	nOkkb ₃ kkj Ø ₃ k	30790
Okk"kd 'kq'd	47996	MkDVjka dk EkkUnsk	9000
nkuk	145500	OkRkuk	27500

	700	Yk?kq 0,k,k	461
Pk\$ j Vh ' kks Lks lkkIRk	10450	mlkdj .k	15000
		Pk\$ j Vh ' kks lkj 0,k,k	750
		gLrLFk jksd	3775
	67076		67076
vU,k LkPKUKk	1&1&04		31&12&2004
1- nOkkb,kka dk LVkYk	8810		9740
2- HkOkUk YkkYkRk & vOk{k,k.k	40000		38000

The Reciepts-payment account of star mission hospital for the year ending 31st December 2004 is given below. From it prepare income and expenditure a/c.

Receipt-payment a/c.

Receipts	Amt.	Payments	Amt.
	Rs.		Rs.
Cash in hand	7130	purchase of medicine	30790
Annual fees	47996	Honoranum of Doctor	9000
Donation	145500	Salary	27500
intrest on investment	700	pitty expenses	461
Received from charity	10450	instrument	15000
show		charity show	750
		cash in hand	3775
	67076		67076
Other information	01.01.04		31.12.04
1. Stock of medicines	8810		9740
2. Building (cost-depreciation)	40000		38000

lkz Uk 27 , d dElkUkh Uksnw jh dEi uh l s99000 ds i qrd eW; dh l Ei fRr; kaØ; dhA ; g

I gefr gþZ dh 100 #- okys 11 ifr'kr __.ki = ka ds fux þeu }kjk Ø; eW; dk Hkqrku fd; k tk; sxA ; g ekursgq fd __.ki = 1/1 1/2 l eeW; ij] 1/2 1/2 10 ifr'kr dVks h ij] 1/3 1/2 10 ifr'kr i hfe; e ij fuxTer fd; s x; s gA vko'; d izth i fof"V; ka dhft, A

A company purchased assets of the book value of Rs. 99000 from another company. It was agreed that the purchase consideration be paid by issuing 11% debentures of Rs. 100 each. Assume debentures have been issued - (i) at par (ii) at discount of 10% and (iii) At a premium of 10%. Give necessary journal action.

1/1 Fk0kk 1/2

, d dEIKUkh Uks 10000 vAk 100 : - OkYks 5 ifr'kr lkhFEk, kEk lkj fUKXkZEERk fd, kk jkf'k bLk lkdLkj nsk gA & vkOksnUk lkj 20 : - vkCka/Uk lkj 40 : - lKFEk, kkPKUkk lkj 20 : - , Oka 'kSk vARKEk, kkPKUkk lkj LkHkh jkf'k, kFkk LkEk, k lkkIRk gks XkbZ dEIKUkh dh lkkRkdka Eka lka kh lKfOkf"V dhftk, A

A company issued 10000 shares of Rs. 100 each at a premium of 5%, Amount payable is as follows - on application Rs. 20, on allotment Rs. 40, on first call Rs. 20 and balance on final call. All amounts were duly recieved on time. Pass journal entries in the books of company

I V&I h

mRrj 1 ¼½ I gh fodYi pfu, &

1- ½½ YkHk ?kVRkk gA

2- ¼½ ?kVRks TkRkk gA

3- ½½ vk,k&0,k,k [kkRks Eka

4- ¼½ mlkj kDRk LkHk A

5- ¼½ mlkj kDRk LkHk lkj

½½ fjDRk LFkkUkka dh lkrkz djA

1- vf/kd

2- i t h d j . k y k H k

3- vHkx; Ør i v k E / k d k j v á k

4- n l i f r ' k r l s v f / k d u g h a

5- i s k o j 0 ; f D r

mRrj 2- chtd eW; l svf/kd eW; ij foØ; djusdh n'kk eai Bk.kh dks i k l r g k u s o k y k
vfrfjDr deh'ku dh vf/kHkkoh deh'ku dgk tkrk gA bl deh'ku dh x.kuk
fcØh eW; rFkk chtd eW; dh vUrj jkf'k ij dh tkrh gA

mRrj 3- xj 0; ki kfjd l LFkkvka dks ml ds l nL; ka vFkok vU: fdl h 0; fDr }kj k l efi r
dh xbz jkf'k ; k l Ei fRr dk eW; gh l efi r fuf/k dgykrh gA bl izdkj dh
vk; ckj&ckj ughagkrh bl fy, bl s d k S k ; k fuf/k ds: i eal g f { k r j [k k t k r k
gS rFkk bl sfpVBs ds nkf; Ro i {k eafy [kk tkrk gA

mRrj 4- Cost price = $\frac{\text{Invoice price} \times 100}{100 + \text{Rate}}$

$$= \frac{36000 \times 100}{100 + 33\frac{4}{2}} = \frac{33000 \times 100}{133.33}$$

$$= \text{Rs. } 27000$$

mRrj 5- $1 + \frac{1}{4} = \frac{4+1}{4} = \frac{5}{4}$

$$\text{okf'kzd eW; } \frac{3}{4} \quad 24000 \times \frac{5}{4}$$

$$\frac{3}{4} \quad \text{Rs. } 30000$$

mRrj 6- xj 0; ki kfjd l .Fkkvka dksml ds l nL; ka vFkok vU; fdl h 0; fDr }kjk l efi r dh xbz jkf'k ; k l a fRr dk eW; gh l efi r fuf/k dgykrh gA bl idkj dh vk; ckj&ckj ughagkrh bl fy, bl s dksk ; k fuf/k ds: i eal jf{kr j [kk tkrk gS rFkk bl sfpVBs ds nkf; Ro i {k eafy [kk tkrk gA

mRrj 7- Hkkj rh; l k>nkjh vf/k- dh /kkjk 32 ds vuq kj & ^QeZ ds l eLr l k>nkjka ds e/; l k>nkjh l ekr gks ds l k>nkjh QeZ dk fo?kVu dgrsgA fo?kVu ij QeZ dh l Hkh l a fRr; ka dk foØ; dj i klr jkf'k l s nkf; Roka dk Hkqrku dj fn; k tkrk gA**

mRrj 8- vrj ds vk/kkj

- 1- vFkZ
- 2- i frQy
- 3- l nL; rk

mRrj 9- tc nks ; k nks l s vf/kd 0; fDr fdl h dk; Z fo'kSk dks ij k djus rFkk bl dh ykHk&gkfu dks l e>ks ds vuq kj vki l eacka/usd sm l s ; l sl ger gks rsg rks bl idkj fy; s x; s l kgl dks gh l a Dr l kgl dgk tkrk gS rFkk bl ea l fEefyr i R; d 0; fDr l g l kgl h dgykrh gA

mRrj 10- ?kVrh fdLr i) fr ds rhu xqk fuEufyf [kr gA %&

- 1- x.kuk l sl jyrk
- 2- mi ; kfxrk ds vuq kj gkl
- 3- vk; dj }kjk eku;

mRrj 11-	(i)	Cash a/c.	Dr	75000	
		To C's capital a/c.			50000
		To premium (goodwill)			25000
		(being cash brought as capital and premium)			
	(ii)	premium (Goodwill)	Dr	25000	
		To A's capital			15000
		To B's capital			10000
		(being goodwill distributed)			

mRrj 12-

Income and Exp. a/c.		
To stationary	3000	
Less prev. year	500	
	2500	
Less Adv. for next year	200	
	2300	
Add o/s current year	800	3100

mRrj 13-

- 1- LFkk; h Hkkj
- 2- erkf/kdkj u gksuk
- 3- de ykHkká k

mRrj 14-	(i)	Sahre capital a/c	Dr	20000	
		To share first call			4000
		To share final call			6000
		To share forfeited a/c			10000
		(being 2000 share forfeited due to non-payment of call)			

mRrj 15-	(i)	Bank a/c	Dr	110000	
		To share application (being 10000 share of 10 each @ 10% premium received)			110000
	(ii)	Sahre application	Dr.	110000	
		To share capital			100000
		To share premium (Being application transferred to capital)			10000

mRrj 16-

Machinery A/c.

1.1.05	To cash	50000	31.12	By depreciation	5000
			„	By Balance c/d	45000
		50000			50000
1.1.06	To Balance b/v	45000	31.12	By depreciation	4500
			„	By Balance c/d	40500
		4500			45000
1.1.07	To Balance b/v	40500	31.12	By depreciation	4050
			„	By Balance c/d	36450
		40500			40500

1.1.08	To Balnce b/v	36450	30.6	By cash	20000
			„	By Depreciation	1823
			„	By P&L a/c.	24627
		36450			36450

¼/Fk0kk½

Machinery A/c.

30.6.05	To cash	40000	31.12	By depreciation	2400
			„	By Balance c/d	37600
		40000			40000
1.1.06	To Balance b/v	37600	31.12	By depreciation	4800
			„	By Balance c/d	32800
		37600			37600
1.1.07	To Balance b/v	32800	31.12	By depreciation	4800
			„	By Balance c/d	28000
		32800			32800
1.1.08	To Balnce b/v	28000	1.7.08	By cash	12000
			„	By Depreciation	2400
			„	By P&L a/c.	13600
		28000			28000

mRrj 17-

- 1- i nth ij C; kt
- 2- ykhk&foHkk tu
- 3- l k>nkj dk ikfjJfed
- 4- l k>nkj ds __.k ij C; kt
- 5- vkgj.k ij C; kt

¼/Fk0kk½

- 1- vPNsLFkku ij nrdku gksuk
- 2- vPNs 0; ogkj ds dkj .k
- 3- 'kq) eky vks mfpr eW; ds dkj .k
- 4- xtgdk dks I fo/kk, a mi yC/k djkus I s
- 5- fujrj foKki u

mRrj 18- vrj dk vk/kkj

- 1- Lokfero
- 2- tks[ke
- 3- I Ecu/k
- 4- ykHk
- 5- chtd
- 6- fcØh

¼/Fk0kk½

- | | |
|---|---|
| <ul style="list-style-type: none"> 1- I keU; gkfu 1- i kdfrd dkj .kka I s gksus okyh gkfu I keU; gkfr dgykrh gS tS s dks ysdk I v[kuk] i s/ky dk mMek vkfn 2- bl dk ys[kk i qrdka ea ughafd; k tkrk gA 3- bl gkfu dh jkf'k cgr gh de gks'h gA | <ul style="list-style-type: none"> 2- vl keU; gkfu 2- vi kdfrd dkj .kka tS s pkgjh nqkZ/uk I s gksus okyh gkfu 2- vl keU; gkfu dks i qrdka ea fy[kk tkrk gA 3- ; g gkfu ykHk dks i Hkkfor djrh gA |
|---|---|

mRrj 19- I a Dr I kgl ea i R; sd I g&l kgl h dN u dN 0; ogkjka dk I Eiknu djrk gh gA bl fLFkr ea , d I g&l kgl h }kjk fd, x, I Ei wkZ 0; ogkjka dh tkudkjh

nl js l g l kgl h dks ugha gkrhA l kgl dk; Z ds ijik gks tkus ds ckn iR; sd
 l kgl h nl js l kgl h dksLo; a }kjk fd, x, 0; ogkjka dh tkudkj h iF"kr djrk
 gA ijLij tkudkfj; ka dk vknku&inku gks tkus ds ckn iR; sd l g&l kgl ; ka
 }kjk ikr tkudkj h ds vk/kkj ij l a Dr l kgl dh ykHk&gkfu Kkr djus ds
 vk/kkj ij l a Dr l kgl dh ykHk&gkfu Kkr djus ds fy, iFkd : i l s
 Lej.kkRed l a Dr l kgl [kkrk r\$ kj fd; k tkrk gA fof/k vuq kj l g&l kgl ; ka
 }kjk fuEkuq kj [kkrs [kksys tkrsga &

- 1- vu; l g&l kgl ; ka ds l kFk l a Dr l kgl [kkrk
- 2- Lej.kkRed l a Dr l kgl [kkrkA

¼/Fk0kk½

l a Dr l kgl [kkrk

fooj.k	j kf' k	fooj.k	j kf' k
l a Dr cd [kkrk l s ¼; ½	xx	l a Dr cd [kkrk dks ¼c0h½	xx
l a Dr cd [kkrk l s ¼; ½	xx	l a Dr cd [kkrk dks ¼c0h½	xx
ykHk l s			
i z kkr xx			
fu' kkr xx	xxxx		xxxx

mRrj 20-

Profit & Loss Appropriation A/c.

Particular	Amt.	Particular	Amt.
		By balance old	7475
To Int. on capital			
Suresh 1000		By Int. on Drawing	
Mahesh 500		Suresh 200	
Naresh 250	1750	Mahesh 150	
		Narehs 75	425

To Salary - Naresh	1000		
Profit	5150		
	7900		7900

¼/Fk0kk½

YkkHk gkfUk forj.k [kkrk

fooj.k		jkf'k	fooj.k	jkf'k
i th ij C; kt			'kSk yk@x	40000
A	2500		vkj.k ij C; kt	
B	2000		A	3500
C	1500	6000	B	200
			C	100
'kq ykkHk		34600		600
		40600		40600

mRrj 21-

UkjŠk dh IkkRkdkk Eka vkOk' kd IkkHk

(i)	I a Ør I kgl [kkrk Ø; [kkrs I s ¼ a Ør I kgl ij eky vki firZ ij½	fcØh	240000	240000
(ii)	I a Ør I kgl [kkrk jkM+ [kkrs I s ¼; ; dsppkus ij½	fcØh	40000	40000
(iii)	I a Ør I kgl [kkrk I gŠk I s ¼nI js I g I kgl h }kj Ø; djus ij½	fcØh	350000	350000
(iv)	I a Ør I kgl [kkrk I gŠk I s ¼nI js I g I kgh }kj Ø; ; dsHkkxku djus ij½	fcØh	50000	5000

(v)	I a Ør I kgl [kkrk I a Ør [kkrs I s ¼oØ; djus i j½	fcØh	900000	900000
(vi)	I a Ør I kgl [kkrk jkdM+ [kkrs I s ¼; ; dk Hkqrku fd; k½	fcØh	25000	25000
(vii)	I a Ør I kgl [kkrk deh'ku I s ¼eky dh dgy fcØh ij 5 i fr'kr deh'ku½	fcØh	45000	45000
(viii)	I a Ør I kgl [kkrk ykhk [kkrs I s I jš k I s ¼ykhk vkæVr djus i j½	fcØh	150000	100000 50000

¼vFkØkk½

Lkjš k dh IkkRkdka Eka vkØk' ,kd IkkTh

(i)	I a Ør I kgl [kkrk ujš k I s ¼ a Ør I kgl ij eky Ø; ½	fod	240000	240000
(ii)	I a Ør I kgl [kkrk ujš k I s ¼; ; dspØkus i j½	fod	40000	40000
(iii)	I a Ør I kgl [kkrk jkdM+ [kkrs I s ¼ a Ør I kgl eakey Ø; , oad; ; dspØkus i j½	fod	350000	350000
(iv)	ujš k	fod	900000	

	I a Ør l kgl [kkrs l s ½ky foØ; djus i j½			90000
(v)	I a Ør l kgl [kkrk ujš k l s ½; ; ds pdkus i j½	fod	25000	25000
(vi)	I a Ør l kgl [kkrk ujš k l s ½ky dh d½y fcØh i j 5 ifr'kr deh'ku½	fod	45000	45000
(vii)	I a Ør l kgl [kkrk ykhk [kkrs l s ujš k [kkrs l s ½ykhk vkca½r djus i j½	fod	150000	50000 100000

mRrj 22-

Machinery A/c.

Date	particular	Amt.	Date	particular	Amt.
1.1.05	To cash a)	50000	31.12	By depreciation	
1.7.05	To cash b)	25000	„	a) 5000	
				b) 1250	6250
				By Balance c/d	68750
		75000			75000
1.1.06	To Balance b/d	68750	31.12	By depreciation	
	a) 45000		„	a) 4500	
	b) 23750			b) 2375	6875
				By Balance c/d	61875
		68750			68750

1.1.07	To Balance b/d	61875	1.7.07	By cash (a)	20000
	a) 40500		„	By Depreciation	2025
	b) 21375			By Pel (loss)	18475
1.7.07	To cash c)	40000	31.12	By Depreciation	2400
			„	b) 2138	
				c) 2000	4138
				By Balance c/d	57237
		101875			101875

¼/Fk0kk½

Machinery A/c.

Date	particular	Amt.	Date	particular	Amt.
1.1.05	To cash	90000	31.12	By cash	2100
	(88000+2000)		„	By depreciation	
30.6	To cash	10000		a) 200	
				b) 8800	
31.12	To pel (profit)	300		c) 500	9500
				By Balance c/d	88700
		100300			100300

mRrj 23-

Consignment A/c.

Particular	Amt.	Particular	Amt.
To goods send on cons.	40000	By bedi - sale	65000
To cash - exps.	2500		
To bidi - exps.		By Consignment Stock	11000
Carriage 1000			
Insurance 500			
S. exp. 200	1700		
To bidi - comm.	3250		
Profit	28550		
	76000		76000

Consignment Stock :

Cost of goods unsold	=	40000 × ¼	=	10000
Add consignor prop. exps.	=	2500 × ¼	=	625
Add consgnee prop. Dir. exp.	=	1500 × ¼	=	375
				11000

¼/Fl0kk½

Consignment A/c.

Particular	Amt.	Particular	Amt.
To goods send on cons.	160000	By bedi - sale	160000
To cash - exps.	1020	By Consignment Stock	32308
To Ganesh - exp.			
Carriage	520		
Selling	3000		
commission	12800		
Profit	14968		
	192308		192308

Consignment Stock :

$$\text{Cost of goods unsold} = 1600 \times 20 = 32000$$

$$\text{Add consignor prop. exps.} = 1020 \times \frac{20}{100} = 204$$

$$\text{Add consnee prop. Dir. exp.} = 520 \times \frac{20}{100} = 104$$

32308

mRrj 24-

Profit and Loss Adj. A/c.

Particular	Amt.	Particular	Amt.
To provision for bad con.	450	By bedi - sale	160000
To stock	350	By Consignment Stock	32308
To machinary	600	By Loss A	150
		B	100
		C	50
			300
	1400		1400

Partner's Capital A/c.

Particular	A	B	C	Particular	A	B	C
To Revaluation	150	100	50	By Bal. b/d	10000	10000	10000
To C/s Loan			10950	By Res. fund	3000	2000	1000
To Bal. c/d	12850	11900					
	13000	12000	11000		13000	12000	11000

1/2 Fk0k1/2

Profit & Loss Appropriation A/c.

Particular	Amt.	Particular	Amt.
		By Balance b/d	25000
To Int. on capital		By hit on Drawings	
Basant 2000		Basant 600	
Vishnu 1600	3600	Vishun 500	1100
To int. on Basant loan	300		
To vishnu's salary	5000		
To Profit	17200		
Basant 8600			
Vishnu 8600	26100		26100

mRrj 25-

Joint Venture A/c. (Arun's Book)

Particular	Amt.	Particular	Amt.
To purchase	720000	By sale	1500000
To cash exps.	18000		
To Deshmukh pur.	440000		
To Deshmukh exp.	10000		
To Commission	10000		
To P & L A/c. 151000	302000		
To Deshmukh 151000	1500000		1500000

1/4/Fk0kk1/2

Joint Venture A/c. (Deshmukh's Book)

Particular	Amt.	Particular	Amt.
To purchase	440000	By sale	1500000
To cash exps.	10000		
To Deshmukh pur.	720000		
To Deshmukh exp.	18000		
To Commission	10000		
To P & L A/c. 151000	302000		
To Arun 151000	1500000		1500000

mRrj 26

Hanuman Club

INcome and Expenditure A/c. on 31.12.2004

Expenditure	Amt.	Income	Amt.
To rent and tax	1370	By Subscription	3420
To salary and wages	1100	By Entry fee	2480
To Gen. exp. 1080		By int. on investment	38
Add O/s. 400	1480		
To Dep. on furniture	160		
To Surplus	1828		
	5938		5938

1/2 Fk0k1/2

Income and Expenditure A/c.
(for the year ended 31.12.2004)

Expenditure	Amt.	Income	Amt.
To op. medicine	8810	By annual subs.	47996
Add purchase	30590	By donation	14500
	39400	By int. on investment	7000
Less clos. sta.	9740	By Received from charity	10450
	29660		
To Honaravium	9000		
To salary	27500		
To Petty exps.	461		
To Exps. of charity	750		
To Depreciation	2000		
To Surplus	10575		
	79946		79946

mRrj 27

•	Asset A/c.	Dr	99000	
	To vendor A/c.			99000
	(Being asset purchases)			
(i)	Vendor's A/c.	Dr	99000	
	To 11% debenture a/c.			99000
	(Being 990 deb. @ Rs. 100 each issued)			
(ii)	Vendor's A/c.	Dr	99000	
	Discount on Debenture	Dr	11000	
	To 11% debenture A/c			110000
	(Being 1100 debenture of Rs. 100			

	each issued as 10% discount)		
(iii)	Vendor's A/c. Dr. To 11% debenture a/c. To 11% deb. premium (Being 900 debentures of Rs. 100 each at 10% premium)	99000	90000 9000

१५/१०००१/२

(i)	Bank a/c. Dr. To share application (Being 10000 shares @ Rs. 20 received)	200000	200000
(ii)	Share application a/c. Dr. To share capital (Being 10000 shares @ Rs. 40 received)	200000	200000
(iii)	Bank a/c. Dr. To share allotment (Being 10000 shares @Rs. 40 received)	400000	400000
	Share allotment a/c Dr. To share capital To Share premium (Being transfered to capital)	400000	350000 50000
(iv)	Share first call a/c. Dr. To share capital (Being 10000 shares @ Rs. 20 dues)	200000	200000

(v)	Bank a/c. Dr. To share first call (Being the amount received)	200000	200000
(vi)	Share second and final call Dr. To share capital (Being 10000 shares @ Rs. 25 each)	250000	250000
(vii)	Bank a/c. Dr. To share second and final call (Being the amount received)	250000	25000