Note:  
(i) This Question Paper consists of two Sections, viz., ‘A’ and ‘B’.  
(ii) All questions from Section ‘A’ are to be attempted.  
(iii) Section ‘B’ has got more than one option. Candidates are required to attempt questions from one option only.

निर्देश:  
(i) इस प्रश्न-पत्र में दो क्षेत्र हैं—खण्ड ‘अ’ एवं खण्ड ‘ब’।  
(ii) खण्ड ‘अ’ के सभी प्रश्नों को हल करना है।  
(iii) खण्ड ‘ब’ में एक से अधिक विकल्प हैं। परीक्षार्थियों को केवल एक विकल्प के ही प्रश्नों के उत्तर देने हैं।

SECTION–A

खण्ड–अ

1. Give the meaning of Trial Balance.  
लाइबल का अर्थ बताए।

2. Define ‘goodwill’.  
ख्याति की परिभाषा दीजिए।

3. What is meant by ‘undersubscription of shares’?  
अंशों के अत्य-अभिदान का क्या अर्थ है?

4. A Journal entry contains one debit and one credit. Can there be an entry which contains two debits and one credit? When is such entry made? Give an example.  
एक रोजनामचा प्रविष्टी में एक नाम का और एक जमा का खाता होता है। क्या एक प्रविष्टी ऐसी हो सकती है, जिसमें दो नाम खाते और एक जमा खाता हो? ऐसी प्रविष्टी कब बनाई जाती है? कोई एक उदाहरण दीजिए।
5. “Accounting equation remains intact under all circumstances.” Justify the statement with the help of an example.

6. Explain, in brief, the basic requirements of computerised accounting system.

7. What is meant by ‘capital expenditure’? Give any two examples of capital expenditure.

8. Differentiate between Receipts & Payments Account and Income & Expenditure Account on the basis of—
   (a) Nature;
   (b) Opening Balance.

9. Maya and Nirmal are partners in a firm, but there is no partnership deed. Following are the claims made by Maya which are not acceptable to Nirmal:
   (i) Maya wants a salary of Rs 5,000 per month as she devotes full time to the business
   (ii) She wants interest @ 18% p.a. on the loan she has given to the firm

   How will you deal with them? Give reasons in support of your answer.
10. State the meaning of ‘Accounting Cost Concept’. Give any two points of its significance.

‘लेखांकन लागत अवधारणा’ का अर्थ बताए। किन्हीं दो विन्दुओं को लेकर इसके महत्त्व का उल्लेख कीजिए।

11. State two advantages and two disadvantages of ‘Accrual Basis of Accounting’.

‘उपार्जन आधारित लेखांकन’ के दो लाभ एवं दो हानियों का उल्लेख कीजिए।

12. Prepare a Bank Column Cash Book from the following particulars:

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Amount Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January</td>
<td>1 Cash in hand</td>
<td>1,800</td>
</tr>
<tr>
<td></td>
<td>Cash at bank</td>
<td>3,650</td>
</tr>
<tr>
<td></td>
<td>8 Received cheque from Kamal and paid into</td>
<td>18,000</td>
</tr>
<tr>
<td></td>
<td>the bank on the same day</td>
<td></td>
</tr>
<tr>
<td></td>
<td>12 Paid to Nidan by cheque</td>
<td>12,000</td>
</tr>
<tr>
<td></td>
<td>18 Cash sales</td>
<td>15,000</td>
</tr>
<tr>
<td></td>
<td>22 Cash deposited in the bank</td>
<td>12,000</td>
</tr>
<tr>
<td></td>
<td>28 Withdrew cash from bank for personal use</td>
<td>4,200</td>
</tr>
</tbody>
</table>
13. R. B. Traders maintains special Journals as well as Journal Proper. Out of the transactions given below, which will be recorded in Journal Proper? Record those transactions in the Journal Proper.

(i) Purchased furniture from M/s. Decorators—Rs 7,800
(ii) Paid salary for the month—Rs 12,000
(iii) Depreciation charged on Machinery—Rs 3,200
(iv) Paid to Rajesh, a creditor, by cheque—Rs 6,400
(v) Goods withdrawn by proprietor for personal use—Rs 4,000
(vi) Not recovered from Sudhir, a debtor—Rs 1,600

14. Make necessary Journal entries to rectify the following errors:

(i) Purchases Book is overcast by Rs 1,000
(ii) Goods purchased on credit for Rs 8,000 from Rinkoo was entered in the Sales Book
(iii) Furniture purchased from M/s. Furniture House for Rs 12,800 was entered in the Purchases Book
15. How will you show the following in the Income and Expenditure Account for the year ended on 31st March, 2011?

<table>
<thead>
<tr>
<th>Description</th>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rent paid during 2010–2011</td>
<td>8,000</td>
</tr>
<tr>
<td>Rent due in 2010–2011</td>
<td>800</td>
</tr>
<tr>
<td>Rent paid in 2009–2010 for 2010–2011</td>
<td>1,200</td>
</tr>
<tr>
<td>Rent due of 2009–2010 paid in 2010–2011</td>
<td>1,000</td>
</tr>
<tr>
<td>Advance rent paid in 2010–2011 for 2011–2012</td>
<td>1,600</td>
</tr>
</tbody>
</table>

निम्नलिखित को आप 31 मार्च, 2011 को समाप्त वर्ष के लिए आय एवं व्यय खाते में किस प्रकार से दर्शाएंगे?

<table>
<thead>
<tr>
<th>Description</th>
<th>रू</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010–2011 में किराए का भुगतान किया</td>
<td>8,000</td>
</tr>
<tr>
<td>2010-2011 में अदत किराए</td>
<td>800</td>
</tr>
<tr>
<td>2009–2010 में 2010–2011 के लिए किराए का भुगतान</td>
<td>1,200</td>
</tr>
<tr>
<td>2009–2010 के अदत किराए का 2010-2011 में भुगतान</td>
<td>1,000</td>
</tr>
<tr>
<td>2010-2011 में 2011-2012 के लिए किराए का अग्रिम भुगतान</td>
<td>1,600</td>
</tr>
</tbody>
</table>

16. Write any four amounts to be credited to deceased partner’s Capital Account to ascertain the amount payable to his/her legal representatives.

मृतक साझेदार के कानूनी उत्तराधिकारियों को दे राशि का निर्धारण करने के लिए उसके पूँजी खाते के जमा में दिखाई जानेवाली किन्हीं चार राशियों को लिखिए।

17. Apex Ltd. forfeited 800 shares of Rs 10 each, issued at a premium of Rs 5 per share. The holder of these shares has paid Rs 4 per share as application money. He has not paid the allotment money of Rs 8 per share (including premium) and call money of Rs 3 per share. Out of 800 forfeited shares, 600 shares were reissued for Rs 6,400.

Make necessary Journal entries in the books of the company.

एप्स लिटी ने 10 रू प्रति के 5 रू प्रति अंश प्रीमियम पर निर्मित 800 अंशों को जब्त कर लिया। इन अंशों के धारक ने 4 रू प्रति अंश से आवेदन राशि का भुगतान किया था। उसने 8 रू प्रति अंश (जिसमें प्रीमियम सम्मिलित है) आवंटन राशि एवं 3 रू प्रति अंश याचना राशि का भुगतान नहीं किया।

जब्त किये गए इन 800 अंशों में से 600 अंशों का 6,400 रू में पुनः निर्ममन कर दिया गया।

कम्पनी की लेखा पुस्तकों में आवश्यक रोजनामचा प्रविष्टियाँ कीजिए।
18. The Bank Pass Book of M/s. S. M. and Sons showed a debit balance of Rs 24,800 on 30th June, 2010. While comparing the bank-related transactions of the firm in its Cash Book with Bank Pass Book the following differences were found:

(i) Cheques of Rs 18,000 were issued by the firm by the end of June, 2010, of which cheques of Rs 7,600 were presented in July, 2010

(ii) Cheques amounting to Rs 21,800 were paid into bank in the last week of the month but cheques of Rs 12,500 only were collected and credited

(iii) A customer had deposited Rs 14,200 directly in the bank account of the firm but was not debited in the Cash Book

(iv) The bank has paid Rs 4,000 as insurance premium, but is not recorded in the Cash book

(v) There appears items of Rs 450 as interest charged by the bank and Rs 360 as bank charges

Prepare Bank Reconciliation Statement as on 30th June, 2010.
19. On 01.01.2007 M/s. Health Care Pharmaceuticals Ltd. issued 1000, 10% Debentures of Rs 1,000 each at a discount of 9%. The debentures were redeemable in yearly instalments of Rs 2,00,000 starting from the end of the first year.

Prepare the statement showing amount of discount on issue of debentures to be written off each year and prepare Discount on Issue of Debenture Account for the years 2007, 2008 and 2009.

20. M/s. M. B. Telecom Ltd. offered to public for subscription 50000 shares of Rs 100 each at a premium of Rs 20 per share. The amount was payable as follows:

   On Application—Rs 25 per share
   On Allotment—Rs 70 per share (including Rs 20 as premium)
   On Call—Rs 25 per share

Applications were received for 75000 shares. Shares were allotted to the applicants on pro rata basis. Rohit Bhai, who was allotted 500 shares, did not pay the allotment money. On his subsequent failure to pay the call money, his shares were forfeited. Remaining call money was duly received.

Make Journal entries for the above transactions in the books of the company.
21. From the following Trial Balance and additional information of M/s. Vikram Brothers, prepare Trading and Profit & Loss Account for the year ended on 31st March, 2011 and the Balance Sheet as on that date:

**Trial Balance as on 31.03.2011**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Dr. Balances Rs</th>
<th>Cr. Balances Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock (01.04.2010)</td>
<td>18,000</td>
<td>—</td>
</tr>
<tr>
<td>Purchases and Sales</td>
<td>1,20,000</td>
<td>1,98,000</td>
</tr>
<tr>
<td>Capital</td>
<td>—</td>
<td>80,000</td>
</tr>
<tr>
<td>Drawings</td>
<td>18,000</td>
<td>—</td>
</tr>
<tr>
<td>Wages</td>
<td>8,000</td>
<td>—</td>
</tr>
<tr>
<td>Salary</td>
<td>24,000</td>
<td>—</td>
</tr>
<tr>
<td>Insurance</td>
<td>6,800</td>
<td>—</td>
</tr>
<tr>
<td>Discount Received</td>
<td>—</td>
<td>800</td>
</tr>
<tr>
<td>Interest on Loan</td>
<td>2,000</td>
<td>—</td>
</tr>
<tr>
<td>Bad Debts</td>
<td>700</td>
<td>—</td>
</tr>
<tr>
<td>Cash</td>
<td>12,000</td>
<td>—</td>
</tr>
<tr>
<td>Carriage Outward</td>
<td>1,500</td>
<td>—</td>
</tr>
<tr>
<td>Plant &amp; Machinery</td>
<td>42,000</td>
<td>—</td>
</tr>
<tr>
<td>Land &amp; Building</td>
<td>65,000</td>
<td>—</td>
</tr>
<tr>
<td>Loan from Bank (10% p.a.)</td>
<td>—</td>
<td>40,000</td>
</tr>
<tr>
<td>Debtors and Creditors</td>
<td>26,000</td>
<td>25,200</td>
</tr>
<tr>
<td></td>
<td>3,44,000</td>
<td>3,44,000</td>
</tr>
</tbody>
</table>

**Additional Information:**

(i) Stock on 31.03.2011—Rs 24,800

(ii) Machinery to be depreciated @ 10% p.a. and Building @ 2% p.a.

(iii) Wages outstanding amounted to Rs 600 and Salary outstanding is Rs 2,000

(iv) Provision is to be made on Debtors @ 5% for Doubtful Debts

(v) Bank Loan was taken on 01.04.2010
Following is the Receipts and Payments Account of Super Sports Club for the year ending on 31.03.2011:

**Receipts and Payments Account**  
*as on 31.03.2011*

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Payments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Balance b/d</td>
<td>3,200</td>
<td>Refreshment</td>
<td>4,500</td>
</tr>
<tr>
<td>Entrance Fees</td>
<td>800</td>
<td>Rent of Ground</td>
<td>6,000</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>14,000</td>
<td>Wages</td>
<td>2,400</td>
</tr>
<tr>
<td>Donations</td>
<td>9,000</td>
<td>Telephone Charges</td>
<td>1,200</td>
</tr>
<tr>
<td>Life Membership Fees</td>
<td>2,500</td>
<td>Fees paid to Coaches</td>
<td>6,800</td>
</tr>
<tr>
<td>Interest</td>
<td>240</td>
<td>Miscellaneous Expenses</td>
<td>2,400</td>
</tr>
<tr>
<td>Profit from Entertainment</td>
<td>2,800</td>
<td>Fixed Deposit</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(at 10% p.a. on 01.10.2010)</td>
<td>8,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Balance c/d</td>
<td>1,240</td>
</tr>
<tr>
<td></td>
<td>32,540</td>
<td></td>
<td>32,540</td>
</tr>
</tbody>
</table>

At the beginning of the year, the club possessed Books of Rs 5,000 and Furniture of Rs 2,500

Subscription in arrears at the beginning of the year was Rs 1,800 and at the end of the year was Rs 1,200

Rent of Rs 1,000 was due at the end of the year

Provide Depreciation of Rs 100 on Books and Rs 250 on Furniture

Prepare Income and Expenditure Account of the club for the year ended on 31.03.2011 and the Balance Sheet as on that date.
मैं विनिमय के नीचे दिये गये तलापट एवं अतिरिक्त सूचना से 31 मार्च, 2011 को समाप्त वर्ष के लिए व्यापार खाता एवं लाभ-हानि खाता बनाए तथा उसी तिथि को स्थिरति विवरण बनाएँ

<table>
<thead>
<tr>
<th>विवरण</th>
<th>जमा शेष (रू.)</th>
<th>नाम शेष (रू.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>स्टॉक (01.04.2010)</td>
<td>18,000</td>
<td>—</td>
</tr>
<tr>
<td>ऊँच एवं डर्नरा</td>
<td>1,20,000</td>
<td>1,98,000</td>
</tr>
<tr>
<td>आहरण</td>
<td>18,000</td>
<td>—</td>
</tr>
<tr>
<td>मजदूरी</td>
<td>8,000</td>
<td>—</td>
</tr>
<tr>
<td>वेतन</td>
<td>24,000</td>
<td>—</td>
</tr>
<tr>
<td>बीमा</td>
<td>6,800</td>
<td>—</td>
</tr>
<tr>
<td>बाँड़ प्राप्त</td>
<td>—</td>
<td>800</td>
</tr>
<tr>
<td>ऊँच पर व्यापार</td>
<td>2,000</td>
<td>—</td>
</tr>
<tr>
<td>डूबत ऊँच</td>
<td>700</td>
<td>—</td>
</tr>
<tr>
<td>रेवेल्ड</td>
<td>12,000</td>
<td>—</td>
</tr>
<tr>
<td>संचार एवं महीनरी</td>
<td>42,000</td>
<td>—</td>
</tr>
<tr>
<td>भूमि एवं भवन</td>
<td>65,000</td>
<td>—</td>
</tr>
<tr>
<td>बैंक ऊँच (10% p.a.)</td>
<td>—</td>
<td>40,000</td>
</tr>
<tr>
<td>देनदार एवं लेनदार</td>
<td>26,000</td>
<td>25,200</td>
</tr>
<tr>
<td></td>
<td>3,44,000</td>
<td>3,44,000</td>
</tr>
</tbody>
</table>

अतिरिक्त सूचना:

(i) 31.03.2011 का स्टॉक 24,800 रू. है

(ii) महीनरी पर 10% वार्षिक एवं भवन पर 2% वार्षिक की दर से अवक्षय प्राप्त है

(iii) अदत मजदूरी 600 रू. तथा अदत वेतन 2,000 रू. है

(iv) देनदारों पर 5% से संदिग्ध ऊँचों के लिए प्रावधान करना है

(v) बैंक से ऊँच 01.04.2010 को लिया गया था
नीचे सुपर स्पोर्ट्स क्लब का 31.03.2011 को समाप्त वर्ष के लिए प्राप्ति एवं भुगतान खाता दिया गया है:

### सुपर स्पोर्ट्स क्लब का प्राप्ति एवं भुगतान खाता
#### 31.03.2011 को

<table>
<thead>
<tr>
<th>प्राप्तियाँ</th>
<th>राशि  ₹०</th>
<th>भुगतान</th>
<th>राशि  ₹०</th>
</tr>
</thead>
<tbody>
<tr>
<td>रोकड़ शेष b/d</td>
<td>3,200</td>
<td>जलपान</td>
<td>4,500</td>
</tr>
<tr>
<td>प्रवेश-शुल्क</td>
<td>800</td>
<td>ग्राउंड का किराया</td>
<td>6,000</td>
</tr>
<tr>
<td>चंदा</td>
<td>14,000</td>
<td>मजदूरी</td>
<td>2,400</td>
</tr>
<tr>
<td>दान</td>
<td>9,000</td>
<td>टेलीफोन व्यय</td>
<td>1,200</td>
</tr>
<tr>
<td>आजीवन सदस्यता-शुल्क</td>
<td>2,500</td>
<td>प्रशिक्षकों की फीस</td>
<td>6,800</td>
</tr>
<tr>
<td>व्याज</td>
<td>240</td>
<td>विभिन्न व्यय</td>
<td>2,400</td>
</tr>
<tr>
<td>मनोरंजन से लाभ</td>
<td>2,800</td>
<td>सावधि जमा</td>
<td>8,000</td>
</tr>
<tr>
<td>(10% वार्षिक से 01.10.2010)</td>
<td></td>
<td></td>
<td>1,240</td>
</tr>
<tr>
<td>शेष c/d</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

क्लब के पास वर्ष के प्रारंभ में 5,000 ₹० की पुस्तकें एवं 2,500 ₹० का फर्नीचर था।
वर्ष के प्रारंभ में अदत चंदा 1,800 ₹० तथा वर्ष के अन्त में 1,200 ₹० था।
वर्ष के अन्त में 1,000 ₹० किराया का देय था।
पुस्तकों पर 100 ₹० तथा फर्नीचर पर 250 ₹० अवक्षय लगाइए।
31.03.2011 को समाप्त वर्ष के लिए क्लब का आय एवं व्यय खाता बनाईए तथा उसी तिथि को स्थिति-विवरण बनाईए।
Gunakshi and Apoorva are partners of a firm sharing profits and losses in the ratio of 5 : 3. On 31st March, 2011 their Balance Sheet was as follows:

**Balance Sheet of Gunakshi and Apoorva**
**as on 31.03.2011**

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Amount</th>
<th>Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
<td></td>
</tr>
<tr>
<td>Capital :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gunakshi</td>
<td>80,000</td>
<td>Bank</td>
<td>10,000</td>
</tr>
<tr>
<td>Apoorva</td>
<td>64,000</td>
<td>Sundry Debtors</td>
<td>45,000</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>31,000</td>
<td>Stock</td>
<td>35,000</td>
</tr>
<tr>
<td>Reserve</td>
<td>32,000</td>
<td>Machinery</td>
<td>40,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Building</td>
<td>45,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Goodwill</td>
<td>32,000</td>
</tr>
<tr>
<td></td>
<td>2,07,000</td>
<td></td>
<td>2,07,000</td>
</tr>
</tbody>
</table>

On that date they admitted Bhoomika as a partner on the following terms:

(i) Bhoomika brings Rs 40,000 as her Capital and Rs 12,000 for Goodwill for \( \frac{1}{4} \) share of profit in the firm

(ii) Stock is valued at Rs 40,000

(iii) Prepaid Insurance is Rs 1,000

(iv) Building is appreciated by 12% and Machinery is depreciated by 12%

(v) A provision for Doubtful Debts is made on Debtors at 4%

Prepare Revaluation Account, Partners’ Capital Accounts and Balance Sheet of the new firm.
Sania and Sayana are equal partners in a firm. On 31st March, 2011, their Balance Sheet was as under:

**Balance Sheet of Sania and Sayana as on 31.03.2011**

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Amount Rs</th>
<th>Assets</th>
<th>Amount Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry Creditors</td>
<td>54,000</td>
<td>Cash at Bank</td>
<td>22,000</td>
</tr>
<tr>
<td>Reserve Fund</td>
<td>20,000</td>
<td>Sundry Debtors</td>
<td>24,000</td>
</tr>
<tr>
<td>Loan</td>
<td>60,000</td>
<td>Stock</td>
<td>54,000</td>
</tr>
<tr>
<td>Capital:</td>
<td></td>
<td>Furniture</td>
<td>40,000</td>
</tr>
<tr>
<td>Sania</td>
<td>80,000</td>
<td>Plant</td>
<td>74,000</td>
</tr>
<tr>
<td>Sayana</td>
<td>80,000</td>
<td>Land</td>
<td>80,000</td>
</tr>
<tr>
<td></td>
<td>1,60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,94,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

On that date partners decided to dissolve the partnership. Assets were realised as follows:

- Land—Rs 1,20,000
- Furniture—Rs 20,000
- Stock—Rs 42,000
- Plant—Rs 44,000
- Debtors at 10% less
- The creditors were settled at Rs 50,000 and were paid
- Loan was paid in full
- Expenses of realisation amounted to Rs 6,000

Prepare Realisation Account, Partners’ Capital Accounts and Bank Account to close the books of the firm.
गुणाक्षी और अपूर्वा एक फर्म में साझेदार हैं और लाभ-हानि का बैंडवारा 5:3 के अनुपात में करती है। 31 मार्च, 2011 को उनका स्थिति-विवरण इस प्रकार था:

### गुणाक्षी और अपूर्वा का स्थिति-विवरण
31 मार्च, 2011 को

<table>
<thead>
<tr>
<th>देयताएँ</th>
<th>राशि ₹०</th>
<th>परिसप्तियाँ</th>
<th>राशि ₹०</th>
</tr>
</thead>
<tbody>
<tr>
<td>पूँजी : गुणाक्षी अपूर्वा विभिन्न देनदार संचय</td>
<td>80,000</td>
<td>बैंक विभिन्न देनदार</td>
<td>10,000</td>
</tr>
<tr>
<td></td>
<td>64,000</td>
<td>स्टॉक</td>
<td>45,000</td>
</tr>
<tr>
<td></td>
<td>31,000</td>
<td>मशीनरी</td>
<td>35,000</td>
</tr>
<tr>
<td></td>
<td>32,000</td>
<td>भवन</td>
<td>40,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ख्याति</td>
<td>45,000</td>
</tr>
<tr>
<td>संचय</td>
<td>2,07,000</td>
<td></td>
<td>32,000</td>
</tr>
</tbody>
</table>

इस स्थिति को उन्होंने भूमिका को निम्न शर्टों पर एक साझी के रूप में प्रवेश दिया:

(i) भूमिका 40,000 ₹० पूँजी के तथा 12,000 ₹० फर्म के लाभ में ¼ हिस्सेदार के लिए ख्याति के लाई

(ii) स्टॉक का मूल्य 40,000 ₹० अाँका गया

(iii) पूर्वदर्श बीमा 1,000 ₹० है

(iv) भवन के मूल्य में 12% की बढ़ोतरी की गई तथा मशीनरी पर 12% का अवकल्य लगाया गया

(v) देनदारों पर 4% से संदिग्ध रूपों के लिए प्रावधान करता है

पुनर्मूल्यांकन खाता, साझेदारों के खाते तथा नए फर्म का स्थिति-विवरण बनाई।
अथवा

सानिया और सायना एक फर्म में बराबर की साझेदार है। 31 मार्च, 2011 को उनका स्थिति-विवरण निम्न था:

सानिया और सायना का स्थिति-विवरण
31 मार्च, 2011 को

<table>
<thead>
<tr>
<th>देयताएँ</th>
<th>राशि ₹0</th>
<th>परिसम्पत्तियाँ</th>
<th>राशि ₹0</th>
</tr>
</thead>
<tbody>
<tr>
<td>विभिन्न लेनदार</td>
<td>54,000</td>
<td>बैंक में रोकड़</td>
<td>22,000</td>
</tr>
<tr>
<td>संचय कोष</td>
<td>20,000</td>
<td>विभिन्न देनदार</td>
<td>24,000</td>
</tr>
<tr>
<td>ऑन</td>
<td>60,000</td>
<td>स्टॉक</td>
<td>54,000</td>
</tr>
<tr>
<td>पूँजी:</td>
<td></td>
<td>फर्मचार</td>
<td>40,000</td>
</tr>
<tr>
<td>सानिया</td>
<td>80,000</td>
<td>संयंत्र</td>
<td>74,000</td>
</tr>
<tr>
<td>सायना</td>
<td>80,000</td>
<td>भूमि</td>
<td>80,000</td>
</tr>
<tr>
<td></td>
<td>1,60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,94,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

इस तिथि को साझेदारों ने साझेदारी के समापन का निर्णय लिया। परिसम्पत्तियों से निम्न राशि प्राप्त हुई:

भूमि—1,20,000 ₹0
फर्मचा—20,000 ₹0
स्टॉक—42,000 ₹0
संयंत्र—44,000 ₹0
देनदार 10% कम पर लेनदारों को 50,000 ₹0 देकर हिसाब चुकता किया
ऑन का पूरा भुगतान किया गया
वस्तुली व्यय—6,000 ₹0 थे

फर्म के खातों को बन्द करने के लिए वस्तुली खाता, साझेदारों के पूँजी खाते तथा बैंक खाता बनाईए।
23. Why is ‘management’ interested in the analysis of financial statements?

‘निदेशिक’ वित्तीय विवरणों के विश्लेषण में रुचि क्यों रखते हैं?

24. What is meant by ‘solvency of a business concern’? Name the solvency ratios.

एक व्यावसायिक इकाई की शोधन-क्षमता का क्या अर्थ है? शोधन-क्षमता अनुपातों के नाम दीजिए।

25. Name any four tools of financial statement analysis.

वित्तीय विवरणों के विश्लेषण की किन्हीं चार पद्धतियों के नाम दीजिए।

26. From the following information, calculate the amount of Opening Stock and Closing Stock:

Sales during the year—Rs 2,00,000
Gross Profit on Sales—50%
Stock Turnover Ratio—4 times
Closing Stock—Rs 10,000 more than the Opening Stock

नीचे दी गई सूचना से प्रारंभिक स्टॉक एवं अन्तिम स्टॉक की गणना कीजिए:

वर्ष में बिक्री—2,00,000 ₹
बिक्री पर सकल लाभ—50%
स्टॉक आवर्त अनुपात—4 गुना
अन्तिम स्टॉक, प्रारंभिक स्टॉक से 10,000 ₹ अधिक है
27. From the following Balance Sheets of Environment-friendly Housing Ltd. as on 31.03.2010 and 31.03.2011, prepare Cash Flow Statement:

**Balance Sheets of Environment-friendly Housing Ltd. as on 31.03.2010 and 31.03.2011**

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>31.03.2010</th>
<th>31.03.2011</th>
<th>Assets</th>
<th>31.03.2010</th>
<th>31.03.2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>Share Capital</td>
<td>2,50,000</td>
<td>3,50,000</td>
<td>Machinery</td>
<td>2,50,000</td>
<td>3,50,000</td>
</tr>
<tr>
<td>10% Debentures</td>
<td>3,00,000</td>
<td>2,00,000</td>
<td>Goodwill</td>
<td>1,50,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Accumulated Profits</td>
<td>1,50,000</td>
<td>2,50,000</td>
<td>Stock</td>
<td>2,50,000</td>
<td>3,00,000</td>
</tr>
<tr>
<td>Creditors</td>
<td>3,00,000</td>
<td>4,50,000</td>
<td>Debtors</td>
<td>2,00,000</td>
<td>3,00,000</td>
</tr>
<tr>
<td></td>
<td>10,00,000</td>
<td>12,50,000</td>
<td>Cash at Bank</td>
<td>1,50,000</td>
<td>2,00,000</td>
</tr>
</tbody>
</table>

**Additional Information:**

Depreciation on Machinery amounted to Rs 30,000

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**अन्तर्विष्टिक विवरण**

एन्वायरार्मेंट फ्रैंडली हाउसिंग लिमिटेड के 31.03.2010 एवं 31.03.2011 के नीचे दिये गये स्थिति-विवरणों से रूपक वृद्धि विवरण तैयार कीजिएः

**एन्वायरार्मेंट फ्रैंडली हाउसिंग लिमिटेड का स्थिति-विवरण**

31.03.2010 तथा 31.03.2011 की

<table>
<thead>
<tr>
<th>विभाग</th>
<th>31.03.2010</th>
<th>31.03.2011</th>
<th>परिसम्पत्तियाँ</th>
<th>31.03.2010</th>
<th>31.03.2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>अंश पूँजी</td>
<td>2,50,000</td>
<td>3,50,000</td>
<td>मशीनरी</td>
<td>2,50,000</td>
<td>3,50,000</td>
</tr>
<tr>
<td>10% ऋणपत्र</td>
<td>3,00,000</td>
<td>2,00,000</td>
<td>ख्याति</td>
<td>1,50,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>संचित लाभ</td>
<td>1,50,000</td>
<td>2,50,000</td>
<td>स्टॉक</td>
<td>2,50,000</td>
<td>3,00,000</td>
</tr>
<tr>
<td>लेनदार</td>
<td>3,00,000</td>
<td>4,50,000</td>
<td>देनदार</td>
<td>2,00,000</td>
<td>3,00,000</td>
</tr>
<tr>
<td></td>
<td>10,00,000</td>
<td>12,50,000</td>
<td>बैंक में रूपक</td>
<td>1,50,000</td>
<td>2,00,000</td>
</tr>
</tbody>
</table>

**अतिरिक्त नोट:**

मशीनरी पर अवकाशण की राशि 30,000 ₹0 थी
23. Distinguish between Cost Accounting and Financial Accounting on the basis of ‘objective’.

‘उद्देश्य’ के आधार पर लागत लेखांकन एवं वित्तीय लेखांकन में अंतर बताइए।

24. Name any four components of Total Cost.

कुल लागत के किन्हीं चार तत्त्वों के नाम दीजिए।


लागत लेखांकन की किन्हीं दो सीमाओं का उल्लेख कीजिए।

26. From the following information in respect of Material No. ST 30, calculate—

(a) Reorder level;
(b) Maximum stock level.

Normal Consumption—400 units per week
Maximum Consumption—600 units per week
Minimum Consumption—200 units per week
Reorder Period—6 to 8 weeks
Reorder Quantity—200 units

सामग्री सं° ST 30 से संबंधित निम्न सूचना से—

(क) पुन: आदेश स्तर;
(ख) अधिकतम स्टॉक स्तर;

की गणना कीजिए।

सामान्य उपभोग—400 इकाईयाँ प्रति सप्ताह
अधिकतम उपभोग—600 इकाईयाँ प्रति सप्ताह
न्यूतम उपभोग—200 इकाईयाँ प्रति सप्ताह
पुन: आदेश अवधि—6 से 8 सप्ताह
पुन: आदेश मात्रा—200 इकाईयाँ
27. From the following information, prepare Cost Sheet for the period ended on 31st March, 2011

- Opening Stock of Raw Material—Rs 18,500
- Purchase of Raw Material—Rs 1,94,000
- Closing Stock of Raw Material—12,500
- Direct Wages—Rs 72,000
- Direct Expenses—18,000
- Factory Overheads—100% of Direct Wages
- Office and Administrative Overheads—20% of Works’ Cost
- Selling and Distribution Overheads—Rs 40,000
- Profit on Cost—25%

[Note: There were no Opening or Closing Stock of Finished Goods]