



केवल मूल्यांकनकर्ता के उपयोग हेतु!

माध्यमिक शिक्षा मण्डल, मध्यप्रदेश, भोपाल

32 पृष्ठीय

केवल परीक्षक द्वारा भरा जावे। प्रश्न क्रमांक के सम्मुख प्राप्तियों की प्रविष्टि करे।

प्रश्न क्रमांक	पृष्ठ क्रमांक	प्राप्तियाँ (में)	प्रश्न क्रमांक	पृष्ठ क्रमांक	प्राप्तियाँ (में)
1			17		
2			18		
3			19		
4			20		
5			21		
6			22		
7			23		
8			24		
9			25		
10			26		
11			27		
12			28		
13					
14					
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परीक्षक एवं उपमुख्य परीक्षक द्वारा भरा जावे ↓

परीक्षक एवं उपमुख्य परीक्षक द्वारा भरा जावे

प्रमाणित किया जाता है कि अन्दर के पृष्ठों के अनुरूप मुख्य पृष्ठ पर अंकों की प्रविष्टि एवं अंकों का योग सही है।

निर्धारित मुद्रा : नाम, पदनाम, मोबाईल नम्बर, परीक्षक क्रमांक एवं पदांकित संस्था के नाम की मुद्रा लगाएं।

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उपमुख्य परीक्षक के हस्ताक्षर एवं निर्धारित मुद्रा

परीक्षक

निर्धारित मुद्रा

na



[Redacted]

- ' Ans No-21 -

प्रश्न क्र.

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i (d) Not allo

ii (b) Sacrific

iii (a) 2:2

iv (c) His share in goodwill

v (a) 10%

vi (b) Capital

[Redacted]

[Redacted]

Ques 11

[Redacted]

5 + 5 = 10



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Ams No - 2

(i) Current account

(ii) Reconstitution of firm

(iii) Old ratio / trading ratio

(iv) Public Company

(v) Cash and cash equivalent

(vi) Decrease

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प्रश्न क्र.

Ans No - 3

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(i) Average profit

- Sales of fixed Assets
Capital employed ✓

(ii) Interest on drawing

- Product Method ✓

(iii) Authorised capital

- Memorandum of Association ✓

(iv) Debeniture

- Long term loan ✓

(v) Fixed interest rate

- Return on debenture ✓

(vi) Liquidity ratio

- Short term solvency ✓

(vii) Cash from operating activities

- Sales of good ✓



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Ans No-4

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- (i) Super profit ✓
- (ii) Reserve Capital ✓
- (iii) Preference share have right to receive dividend ✓
- (iv) Capital profit ✓
- (v) Balance sheet Schedule 3 ✓
- (vi) Profitability ratio ✓
- (vii) Investing activity ✓
Investment activity ✓

6

25 = 36 = 5



यं क अंक कुल अंक

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Ams No- 5

i False ✓

ii False ✓

iii True ✓

iv False ✓

False ✓

vi True ✓

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7

$$31 + 2 = 33$$

योग पूर्व पृष्ठ

पृष्ठ 7 के अंक

कुल अंक



प्रश्न क्र.

Ams No - 6

Ams :- Partnership

!- Partnership is the relationship between a persons who are agreed to ~~Carried~~ law business and share profit by all of them or any one acting for all.

Some times it happen sole proprietorship business grow so much in this single person is not available to perform all task, in this case he/she need some experience person also additional capital then they decided to operate business combinely that the known as 'partnership firm'.

The person who involved themselves in partnership known as partmer.

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Ams No- 7

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Fixed Capital Method

Fluctuating Capital Method

1. In this account balance shows in Credit side

In this account balance generally shows on Credit side, but some times it also shows on debit side.

2. The amount of Capital remains fixed in Fixed Capital Method

The amount of Capital is keeps on changing in Fluctuating capital Method

3. Along with Capital account Current account is also made

There is no need to make separate Current account

22

5

9

35 + 2 = 37

योग पूर्व पृष्ठ

पृष्ठ 9 के अंक

कुल अंक



प्रश्न क्र.

Ams No - 8

Calculate Gaiming Ratio

Gaiming Ratio = New - old Ratio

Old Ratio = 3 : 4 : 2

New Ratio = 5 : 3

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~~$A = \frac{5^2 - 3^2}{8 \cdot 9} = \frac{45 - 24}{72} = \frac{21}{72}$~~

~~$C = \frac{3^2 - 2^2}{8 \cdot 9} = \frac{27 - 16}{72} = \frac{11}{72}$~~

21 : 11 Gaiming Ratio



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- ! Ams No - 9 ! -
OR

Compulsory dissolution of firm

Conditions

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Ams :- ~~Compulsory dissolution of firm~~ - this are condition in this firm have to dissolved Compulsorily

- ① When partnership firm declared illegal
- ② When partnership declared illegal due to some activity

- ! Ams No - 10 ! -
OR

Company has perpetual succession

Ams :- ~~Company has perpetual succession~~ mean that Company is separate form its member, in case of death, retirement of the partner member



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Foreign Company, but Company continuously work, that means company is not effect by death or retirement of member, because it created by law as a separate legal entity and artificial person. then it work continuously without effecting any activities of death or retirement of member.

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- • Ans No - 11 • -
OR

Date	Particular	Amount	Amount
	Bank a/c 2000 YD	200 000	
	To equity Shareholder a/c (Being equity share money received)		200 000
	Equity Shareholder a/c	200 000	
	To equity Share Capital (Being equity share money to equity share capital)		200 000
		400 000	400 000

43 + 2 = 45



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Ams No-12
OR

Types of Debentures

① Bearer debentures :- these are those kinds of debentures which are not registered in the company, these debentures can transfer from one person to another person without any problem.

② Registered debenture these are those debenture which are registered in company is known as registered debenture.

Registration

Bearer Debenture

Registered Debenture

(type of debenture on point view of Registration)

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Ans No - 13

Objectives

① Source of information :- financial statement considered as a important source of information. The financial manager can gathered financial information from financial statement and can take various decision, policy formation and future forecasting.

② An index of solvency :- financial statement help in measure the ability of firm to repay short term as well as long term liabilities of the firm.

③ Helpful in managerial efficiency :- financial statement help knowing about profitability, liquidity and solvency of the company in numerical term with the help of data financial manager can compare the data with previous year data and take various decision efficiency.

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- ! Ans No - 14 ! -

Net profit Ratio

Ans:- Net profit Ratio :- it express a relationship between net profit and revenue form operation is known as net profit ratio

$$\text{Net profit Ratio} = \frac{\text{Net profit}}{\text{Revenue form operation}} \times 100$$

- ! Ans No - 15 ! -

Cash flow statement

Ans:- Cash flow statement is a statement which show movement or flow of cash or cash and cash equivalent of im. Organisation within specific a period.

Cash flow statement is based accountant standard

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107 = 1 + 2 = 32.57



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In this three activities are included

- ① Cash flow from operating activity
- ② Cash flow from investing activity
- ③ Cash flow from financing activity

The flow means inflow and outflow of cash.

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OR

Method of payment

① Total payment in cash :- at the time of retirement of partner the amount due to him have to paid. So it can paid in cash but it only possible when firm have sufficient cash.

Retiring partner's Capital a/c
To Bank a/c

(Being payment to retiring partner in cash)

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① Payment to installement :- if firm don't have sufficient cash for making payment due to retiring partner in lump-sum, then the amount is transferred to partner loan and paid in specific time period

② Payment by annuity account :- payment of retiring partner can be done by annuity account. In this annuity suspense account is opened and the amount due to retiring at the time of retirement is transferred in it then the amount paid along with the interest

- , Ams No- 18 , -

items	Main Head	Sub head
① Patents	Non Current assets	(Intangible) Fixed Assets
② Furniture	Non Current assets	Fixed Assets (Tangible)
③ Trade payable	Current liabilities	Trade payable



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- : Ams No - 19 :-

Examples of financing activities

Ans :-

- ① Issue of share
- ② Issue of ~~debeture~~
- ③ Repayment of loan
- ④ Redmption of ~~debeture~~
- ⑤ Long term borrowing / taking loans
- ⑥ Payment proposed ~~dividend~~ / interests paid on debentures

Financing activities is the activity which related to owner fund and which bring change in owner capital, it included in non current liabilities and share capital

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Ans No - 20
Profit & loss Appropriation A/c
for year ended

Particular	Amount	Particular	Amount
To interest on Capital a/c		By net profit a/c	8000
A 600			
B 480	1080		
To Salary a/c			
B	2000		
To profit transfer Capital account			
A 3690			
B 1230	4920		
	8000		8000

Partner's Capital A/c

Particular	A	B	Particular	A	B
To Drawing a/c	2000	1500	By Balance b/d	10000	8000
			By P&L appn a/c	3690	1230
			By interest on Capital	600	480
To Balance c/d	12290	10210	By Salaries a/c		2000
	14290	11710		14290	11710

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59 + 4 = 63



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Ams No - 24
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Sacrifice Ratio

Gaining Ratio

Meaning

1. It is the ratio in which partner sacrifice his share of profit in the favour of other partner

It is the ratio the share of profit ratio received by one or all partner

Reason

2. Sacrifice ratio calculated at the time of admission of partner

Gaining ratio calculated at the time of retirement of partner

Share of Profit

3. It reduce share of profit received of sacrificing partner

It increase share of profit the partner who gain the ratio

Formula

Sacrifice = Old Ratio - New Ratio
Ratio

Gaining = New Ratio - old Ratio
Ratio

68 + 4 = 72



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Ams No - 22
OR

Capitalisation of Super Profit Method

Average profit = 40000

$$\begin{aligned} \text{Normal profit} &= \frac{\text{Capital employed} \times \text{Rate}}{100} \\ &= 600000 - 280000 = 320000 \\ &= \frac{320000 \times 10}{100} \\ &= 32000 \end{aligned}$$

$$\begin{aligned} \text{Super profit} &= \text{Average profit} - \text{Normal profit} \\ &= 40000 - 32000 \\ &= 8000 \end{aligned}$$

$$\begin{aligned} \text{Capitalisation of Super Profit Method} &= 8000 \times 100 \\ &= 800000 \text{ Goodwill} \end{aligned}$$

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4

A

72 + 4 = 76

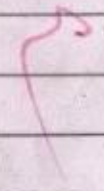


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Ams No - 23 :-

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Date	Particular	Amount	Amount
	Bank a/c 20000 x 2	40,000	
	To Share application a/c (Being Share application money received)		40,000
	Equity Share application a/c	40000	
	To Share Capital a/c (Being Share application money transferred to Share Capital)		40000
	equity Share allotment	100 000	
	To Share Capital		60 000
	To Securities premium 20000 x 2 (Being allotment money due)		40 000
	Bank a/c	100 000	
	To equity Share allotment a/c (Being allotment money received)		100 000
	Equity Share First & Final Call a/c 20000 x 5	100 000	
	To Equity Share Capital a/c (Being call money due)		100 000
	Bank a/c	100 000	
	To equity Share First & Final call a/c (Being call money received)		100 000





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- 'Ams No - 17' -

Shares

Debenture

- | | |
|--|--|
| <p>① Shareholder are the owner of company</p> | <p>Deben</p> <p>turer holder are the Creditor of Company</p> |
| <p>② The amount received by issue share treated as share capital</p> | <p>the amount received by debenture treated as long term borrowing.</p> |
| <p>③ Shareholder have to participate in mangement</p> | <p>Deben</p> <p>turer holder do not have to participate in mangement</p> |
| <p>④ Shareholder received dividend</p> | <p>Deben</p> <p>turer holder received interest</p> |
| <p>⑤ Shareholder have Voting right</p> | <p>Deben</p> <p>turer holder do not have Voting right</p> |

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