



माध्यमिक शिक्षा बोर्ड राजस्थान, अजमेर

उच्च माध्यमिक परीक्षा

(परीक्षार्थी द्वारा स्वयं भरा जाना चाहिये)

Candidate's Roll No. In English	
(In Figures)	<input type="text"/>
(In Words)
परीक्षार्थी का नामांक हिन्दी में	
शब्दों में	

प्रश्नवार प्राप्तांकों की सारणी (परीक्षक के उपयोग हेतु)
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प्रश्नों की क्रम संख्या	प्राप्तांक	प्रश्नों की क्रम संख्या	प्राप्तांक
1		19	
2		20	
3		21	
4		22	
5		23	
6		24	
7		25	
8		26	
9		27	
10		28	
11		29	
12		30	
13		31	
14		योग	
15		प्राप्त अंकों का कुल योग (Round off)	
16		अंकों में	शब्दों में
17			
18			

नोट :- परीक्षार्थी उपरोक्त के अतिरिक्त उत्तर पुस्तिका के अन्य किसी भी भाग में अपना नामांक नहीं लिखें।

माध्यम - हिन्दी अंग्रेजी

विषय लेखाशास्त्र

परीक्षा का दिन सोमवार

दिनांक

नोट :- परीक्षार्थी के लिए आवश्यक निर्देश इस पृष्ठ के पिछले भाग पर उल्लेखित हैं। जिन्हें सावधानी पूर्वक पढ़ लें व पालना अवश्य करें।

- परीक्षक हेतु निर्देश :- (1) परीक्षक को उपरोक्त सारणी अनुसार प्राप्तांक भरना अनिवार्य है, अन्यथा नियमानुसार दंडित किया जायेगा।
 (2) परीक्षक उत्तर पुस्तिका के अन्दर के पृष्ठों के बायीं ओर निर्धारित कॉलम में लाल इंक से अंक प्रदत्त करें।
 (3) कुल योग भिन्न में प्राप्त होने पर उसे पूर्णांक में ही परिवर्तित कर अंकित करें (उदाहरणार्थ : 15 ¼ को 16, 17 ½ को 18, 19 ¾ को 20)

परीक्षक के हस्ताक्षर संकेतांक

परीक्षार्थियों के लिए आवश्यक निर्देश

1. समस्त प्रश्नों का हल निर्धारित शब्द सीमा में इसी उत्तर पुस्तिका में करना है। विशेष परिस्थिति में अतिरिक्त उत्तर पुस्तिका पृथक से उत्तर पुस्तिका भरी हुई होने पर पर्यवेक्षक एवं वीक्षक की अनुशंसा पर ही उपलब्ध कराई जायेगी।
2. प्रश्न-पत्र पर निर्धारित स्थान पर अपना नामांक लिखें।
3. प्रश्न-पत्र हल करने के पश्चात् जिस पृष्ठ पर हल समाप्त होता है, उस पर अन्त में "समाप्त" लिखकर अन्त के सभी रिक्त पृष्ठों को तिरछी लाईन से काटें।
4. निम्न बातों का विशेष ध्यान रखें अन्यथा अनुचित साधनों की रोकथाम अधिनियम के तहत कार्यवाही की जा सकेगी।
 - (i) उत्तर पुस्तिका के ऊपर/अन्दर तथा प्रश्नोत्तर के किसी भी भाग में चाही गई सूचना के अलावा अपना नामांक, नाम, पता, फोन नम्बर अथवा पहचान की कोई अन्य प्रकार की सूचना आदि अंकित नहीं करें अन्यथा "अनुचित साधनों के प्रयोग" के अन्तर्गत कार्यवाही की जावेगी।
 - (ii) उत्तर पुस्तिका के पृष्ठों को फाड़ें नहीं। उत्तर-पुस्तिका के मुख पृष्ठ पर अंकित संख्या के अनुसार पृष्ठ पूरे होने चाहिये। परीक्षार्थी उत्तरपुस्तिका प्राप्त करते ही पृष्ठ संख्या की जांच कर लें यदि पृष्ठ कम/अधिक या क्रम में नहीं हैं तो वीक्षक से तुरन्त बदलवा लें।
 - (iii) परीक्षा केन्द्रों पर पुस्तक, लेख, कागज, केलक्यूलेटर, मोबाईल, पेजर आदि किसी भी प्रकार का इलेक्ट्रॉनिक उपकरण तथा किसी भी प्रकार का हथियार आदि ले जाना निषेध है।
 - (iv) वस्त्र, स्केल, ज्योमेट्री बॉक्स पर कुछ न लिखकर लावें। टेबुल के आस-पास कोई अवैध सामग्री नहीं होनी चाहिये, इसकी जांच कर लें।
 - (v) अपनी उत्तर पुस्तिका/ग्राफ/मानचित्र आदि परीक्षा भवन से बाहर ले जाना दण्डनीय अपराध है, अतः परीक्षा समाप्ति पर उत्तर पुस्तिका वीक्षक को बिना सौंपे परीक्षा कक्ष नहीं छोड़ें।
5. उत्तरों को क्रमानुसार एक ही स्थान पर लिखें। प्रश्न क्रमांक भी सही अंकित करें, अन्यथा दण्ड स्वरूप परीक्षक को 1 अंक कम करने का अधिकार है। बीच में उत्तर पुस्तिका के पृष्ठ रिक्त न छोड़ें। गणित विषय के लिए रफ कार्य उत्तर पुस्तिका के अंतिम पृष्ठों पर करें तथा तिरछी रेखा से काटें।
6. जहाँ तक हो सके प्रश्न के सभी भाग के उत्तर, उत्तर पुस्तिका में एक ही स्थान पर अंकित करें।
7. भाषा विषयों को छोड़कर शेष सभी विषयों के प्रश्न-पत्र हिन्दी-अंग्रेजी दोनों भाषा में मुद्रित है। किसी भी प्रकार की त्रुटि/अन्तर/विरोधाभास होने पर हिन्दी भाषा के प्रश्न को ही सही माना जाये।



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SECTION - A

1. In the absense of ~~partnership~~ deed - ~~Partners~~ salary ~~is not~~ provided to the partners.

2. Taruna : Bhavna : Pooja
4 : 2 : 1/3

Equally received from Taruna & Bhavna.

A = 1/3 x 1/2 = 1/6

B = 1/3 x 1/2 = 1/6

NPSR = OR - SR

A = 4/6 - 1/6 = 3/6

B = 2/6 - 1/6 = 1/6

C = 1/3 x 2/2 = 2/6

NPSR = 3 : 1 : 2

SR = OR - NR

A = 4/6 - 3/6 = 1/6

B = 2/6 - 1/6 = 1/6

SR = 1 : 1



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3. Mamta 5 : 3 many Rekha

Sacrificing Ratio = Old Ratio - New Ratio

mamta = $\frac{5}{8} - \frac{4}{7} = \frac{35 - 32}{56} = \frac{3}{56}$

many = $\frac{3}{8} - \frac{2}{7} = \frac{21 - 16}{56} = \frac{5}{56}$

SR = | 3 : 5 |

4. Base. Gaining Ratio Sacrificing Ratio

(1) meaning. Gaining Ratio means the ratio in which remaining partner's acquired the share of Retiring & deceased partner.
Sacrifice Ratio is the ratio in which calculate the sacrifice of old partner for admission of a new partner.

(2) computation. $Gaining Ratio = New Ratio - Old Ratio$
 $Sacrificing Ratio = Old Ratio - New Ratio$
Difference between GIR & S/R.

5. Dissolution of firm = "Dissolution firm means the termination of relationship between partners". Dissolution of partnership firm means dissolution of partnership. It is voluntary as well as compulsory.



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6. Journal Entries

Particulars	Dr	Debit Amt.	Credit Amt.
(1) Machinery a/c dr. To Goyal Ltd.		6,00,000	6,00,000
(2) Goyal Ltd. a/c dr. [50,000 x 10] To Equity Share Capital [5,000 x 2] To Securities Premium		6,00,000	5,00,000 1,00,000

$$\text{No. of Equity Share} = \frac{6,00,000}{10 + \frac{10 \times 20}{100}} = 50,000$$

7. Pro-Rata allotment

Category	Share applied	Share allotted	Application money received	Adjustment	Bank (Refund)
A	6,000	-			
B	24,000	20,000			
	30,000				

$$\text{Allotment applied Share of Rajesh} = \frac{24,000 \times 20,000}{30,000}$$

$$= 16,000 \text{ share applied by Rajesh.}$$

8. Dissolution of Joint venture is happen the object Joint venture business is fulfill & when the period for which it is formed is ended.



9. Journal Entries

Particulars	Lf.	Amt dr.	Amt Cr.
(1) Reserves a/c dr.		30000	
To R's cap. a/c			15,000
To S's cap. a/c			9,000
To T's cap. a/c			6,000
(2) R's cap. a/c dr.		7500	
S's cap. a/c dr.		4500	
T's cap. a/c dr.		3000	
To Profit & Loss a/c			15000

10. Current year's profit = Previous year's ^{profit} + 25% of previous year profit

$$= 2,40,000 + 240,000 \times \frac{25}{100}$$

$$2,40,000 + 60,000$$

current year's profit = 3,00,000

$$P's \text{ Share in profit} = 3,00,000 \times \frac{3}{6} = 1,50,000$$

$$\text{Time period} = 1,50,000 \times \frac{3}{4 \times 12} = 37,500$$

$$P's \text{ share of profit} = 37,500$$



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11. X, Y & Z
3, 3, 2

Journal Entry

Particulars	L/F	Amt. dr.	Amt. Cr.
(1) Joint Life Policy a/c dr.		1,60,000.	
To X'S Cap. a/c			60,000
To Y'S Cap. a/c			60,000
To Z'S Cap. a/c			40,000
(Surviver Value distributed to partner)			
(2) X'S Cap. a/c dr.		80,000	
Y'S Cap. a/c dr.		80,000	
To Joint Life policy			1,60,000.
(policy a/c closed)			
<u>or.</u>			
X'S Cap. a/c dr.		20,000	
Y'S Cap. a/c dr.		20,000	
To Z'S Cap. a/c			40,000.
(policy a/c closed)			

12. Reserve & Surplus items

- (1) Securities premium
- (2) General Reserve
- (3) Stock option O/S a/c
- (4) Revaluation Reserve

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13. Cash Equivalents → cash equivalents means both cash in hand and cash at bank. It is the ^{amt. of} cash which is converted into cash & cash equivalent. in one or two month. component of cash & cash equivalents are,

- (a) cash in hand
- (b) cash at bank
- (c) cheques
- (d) Draft.

Investment which is converted into cash within 2 or 3 months are included in cash & cash equivalents.

14) Method of accounting for Joint venture transaction are :-

There are two methods of accounting when separate books are maintained

1) separate books are not maintained - two

2) method in this -

(a) Each venture record his own transactions only.

(b) When both party records transaction his own & other co-venture.

1) Separate books are maintained - a/c are prepared,

(i) Joint Bank a/c



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(ii) Joint venture a/c
coventure's a/c.

(2) When separate books are not maintained,

(i) Each partner record his own transaction.

(a) Joint venture with a/c

(b) Memorandum joint venture a/c

(c)

(ii) Both ^{partner} transactions of each other.

(a) Joint venture a/c

(b) Coventure a/c

Rs.

P & L appropriation a/c

Particular	Amnt.	Particular	Amnt.
To Profit transferred to their capital a/c.		By P&L a/c (net profit)	59,600
manoj 17,600			
mukesh 24,000			
murali 18,000	59,600		
	<u>59,600</u>		<u>59,600</u>

Working note -

$$1 \text{ Jan} - 1 \text{ march} = 2000 \times \frac{2}{12} \times \frac{10}{100}$$



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Product method.

Date of Drawing (A)	Amt. of Drawing (B)		month's earning (C)	Product (B x C) = D
1-1-2016	manoj	mukesh		
1-1-2016	2,000	20,000		
1-3-2016	8,000	(6000)		

Date of drawing A	Amt. of Drawing B			month Remaining (C)	Product B x C = D			
	manoj	mukesh	muli		manoj	mukesh	muli	
1-1-2016	2000	20000	-	12	24000	240,000	-	
1-3-2016	8000	(6000)	-	10	80,000	(60,000)	-	
1-7-2016	12000	10000	30,000	6	72,000	60,000	1,80,000	
<u>Total.</u>					176,000	2,40,000	1,80,000	

~~176 : 240 : 180~~

~~88 : 120 : 90~~

~~44 : 60 : 45~~

manoj $59600 \times \frac{44}{149} = 17,600$

muli $= 59600 \times \frac{60}{149} = 24,000$

mukesh $= 59600 \times \frac{45}{149} = 18,000$



16. Memorandum Balance sheet

Liabilities	Amt.	Assets	Amt.
Capital	6,00,000	Sundry Asset	
Sanjaya - 4,00,000		(B/P)	6,90,000
Ranjana - 2,00,000			
Creditor	90,000		
	6,90,000		6,90,000

Realisation a/c

Particular	Amt.	Particular	Amt.
To Sundry Assets	6,90,000	By Creditor	90,000
To Cash (Creditor)	90,000	By Cash (Asset)	3,60,000
		By Loss transferred to Partner's cap. a/c	3,30,000
		Sanjaya - 1,65,000	
		Ranjana - 1,65,000	
	7,80,000		7,80,000

17.

In the Books of Rohit

Joint Venture a/c

Particular	Amt.	Particular	Amt.
To Cash (Purchase)	30,000	By Cash (Sales)	60,000
To Cash (Exp.)	1,300	By Rahul (Sales)	38,000
- freight - 500			
Insurance exp. 100			
Carriage - 400			
Sundry exp. - 300			
To Rahul (Purchase)	817		
	30,000		
	817		



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		To Rahul (Exp. Crashdown part. - 200 Ins. prem. - 100 Carriage. - 100 To P&L 6520 98000
		<u>98000</u>

Working note Profit = $\frac{16,300 \times 3}{5} = 9780$

Rahul = $\frac{16,300 \times 2}{5} = 6520$

Rahul's a/c			
Particulars	Amnt	Particulars	Amnt
To Jointventure (Sales)	38000	By J.V. (Purchase)	30000
		By J.V. (Exp.)	400
		By J.V. (P&L)	6520
		By Bank (b/f)	1080
	<u>38000</u>		<u>38000</u>

18. (i) Ordinary / General commission → Ordinary / General commission is that commission which consigner give to consignee on sales in consignment. It is given on the total sales price. Both are included cash sales and credit sales. It is the commission which is lower than overriding commission. In the Books of consigner, it is debited to consignment a/c



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with the name of consignee. It is debited to consigner's a/c in the books of consignee. Commission a/c is prepared and ~~it is~~ the balance of it transferred to P&L a/c.

(ii) Decrease commission - It is that commission which the consigner give to consignee on credit sales in consignment. The ~~loss~~ Bad debts of credit sale is ~~is~~ beared by consignee. Consigner is not liable for any debt. It is ordinarily given to credit sales. But no specific information unless otherwise it is given to the total sales. ~~Consigner~~ Offer entry in the Books of consignee when Bad. debts is happen decrease commission is given

Consigner
No entry.

Consignee.
Cash a/c dr.
Commission a/c cr. (Bad debts amt)
To Debtor

If it is not given
Consigner
Consignment a/c dr.
To consignee's
a/c (Bad debts)

Consignee
Cash a/c dr.
Consigner a/c cr. (Bad debts)
To Debtor's a/c



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19.

In the Books of ~~cons~~ Shankha Traders.

Consignment a/c

Particulars	Amt.	Particular	Amt.
To goods sent on consignment (1200 x 5000)	60,00,000	By M/S Megha Traders (4250 x 1500)	63,75,000
To cash (Exp.)	50,000	By Abnormal loss a/c	2,42,000
To M/S Megha Traders (Exp) Octroi & Ins. Exp.	35,000	By unsold stock	6,68,593.75
To M/S Megha Traders Commission	2,12,500		
Total a/c -	11,25,593.75		
	9,88,093		
Work	72,85,593.75		72,85,593.75

Working note →

Calculation of Abnormal loss = 200 x 1200 = 2,40,000

consigner Exp. = $\frac{50,000}{5000} \times 200 = 2,000$

Insurance claim = 2,42,000

Actual Abnormal loss = 1,80,000

Commission = 50 x 42500 = 75000

valuation of unsold stock = 5000 - 200 = 4800

= 3300 x 1200 = 3,96,000

= 550 x 1200 = 6,60,000



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$$\text{Consigner exp.} = 5000 \times 550 = 5500$$

5000

$$\text{Consignee exp} = 27000 \times 550 = 3,093,75$$

~~4800~~

6,68,593.75

Abnormal loss a/c

Particulars	Amt.	Particulars	Amt.
To Consignment	242000	By Insurance company	1,80,000
		By P&L	62,000
	<u>242000</u>		<u>942000</u>

20

Receipts & payment a/c

Receipts	Amt.	Payment	Amt.
To bal b/d		By Electricity Bill	80,000
To Cash in hand	40,000	By Rent (11 X 4000)	44,000
To Donation	2,00,000	By Computer	2,00,000
To Subscription	4,00,000	By Honorarium	76,000
		By	
		By bal c/d - cash	2,40,000
	<u>6,40,000</u>		<u>6,40,000</u>

★ Working note + Purchased machinery from them is not shown Receipt & payment a/c because it is credit purchases.



21. Income & Expenditure a/c

Expenditure	amt	Income	amt.
		By subscription 25,000	
		+ o/s Sub ^{at the} 5,000	30,000
		By entrance fees	10,000
		By General Donation	2,500

Balance sheet at the end 31 march

Liabilities	amt	Assets	amt.
Capital fund xxx		o/s subscription	5,000
+ life membership fees	40,000		
+ legacy	50,000		
+ Entrance fees	10,000		

22.

Sonu 3, manu 2, Tonu admit - 1/3

~~1 - 1/3 = 2/3~~

~~Sonu = 2/3 x 3/5 = 6/5~~

~~manu = 2/3 x 2/5 = 4/5~~

~~Tonu = 1/3 x 5/5 = 5/5~~

~~6 : 4 : 5 | N/R.~~

SIR = 3 : 2



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40000

8300

31700

Calculation of G/W =

$$AP = \frac{15000 + (8300) + 25000}{3}$$

$$= \frac{31700}{3} = 10566.67$$

$$G/W = AP \times 2 \text{ year purchase}$$

$$10566.67 \times 2$$

$$21133.34$$

$$G/W \text{ of Tony} = \frac{21133.34 \times 1}{3} = 7044.44$$

$$\text{Share Tony} = \frac{7044.44 \times 3}{1408.88} = 1409 \times 3 = 4227$$

$$\text{Money} = \frac{7044.44 \times 2}{5} = 2817.78$$

Particular	Revaluation a/c Amt	Particular	Amt.
		By B.O.	4000

22

A

B

C

1 : 1 : 1

Refers

$\frac{1}{3}$

$$\text{Goodwill} = 18000 \times \frac{1}{3} = 6000$$

A's a/c dr - 3000

B's a/c dr 3000.

To c's cap. a/c 6000



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Revaluation a/c

Particular	amt.	Particular	amt.
To P.B.D.	400	By Building	7,000
To P&L	6,600		
To Partner's Cap. 9/10			
A - 2,200			
B - 2,200			
C - 2,200			
	7,000		7,000

Partner's cap. 9/10

Particular	A	B	C	Particular	A	B	C
To B's Cap.	3,000	-	300	By bal b/d.	15,000	10,000	8,000
To C/L/W.	5,000	5,000	5,000	By A's Cap.		3,000	
To Cash		5,000		By C's Cap.		3,000	
To B's Loan		12,000		By General Res.	4,000	4,000	4,000
To bal b/d	19,200		6,200	By P&L 9/10	2,200	2,200	2,200
	19,000	20,000	12,000		19,000	20,000	12,000

B/S of the 31 March 2016

Liabilities	amt.	Assets	amt.
Creditor's capital	13,500	Cash in hand (5,900 - 500)	900
A - 1,500		Debtor	800
C - 800		Less P.B.D. 400	7,600
B's Loan 10,000	12,200	Stock	11,600
Bank loan	5,000	Building 23,000 + 7,000	30,000
	50,100		50,100



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	23	Himanthu Ltd Journal			
		Particular			
	(i)	(a) Bank a/c dr To Defenture application (10% discount)		4,50,000	4,50,000
	(ii)	(b) Defenture app. a/c dr Discount on issue of defenture To 9% defenture		4,50,000 50,000	5,00,000
	(ii)	machine a/c dr To sneha ltd		2,25,000	2,25,000
		sneha ltd a/c dr Discount on issue of defenture To 9% defenture		2,25,000 25,000	2,50,000
	(ii)	Bank a/c dr To Bank loan		1,25,000	1,25,000
		defenture suspense a/c dr To 9% defenture		2,50,000	2,50,000

Section - B

24 Formula of Trend Ratio = $\frac{\text{Amt. of year} \times 100}{\text{Base year Amt}}$



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25. Cost of Goods Sold = opening stock + purchases + Direct expenses - closing stock.

$$\begin{aligned} \text{Costs} &= 20,000 + 50,000 + 5000 - 22500 \\ &= 52,500 \end{aligned}$$

26. Common Size Balance sheet

Particular	Amount	Actual Amt		Percentage of Total	
		1 year Prev.	2 Current year	3 = $\frac{1}{\text{Total}} \times 100$	4 = $\frac{2}{\text{Total}} \times 100$
I EQUITY & LIABILITY.					
1. Shareholder's fund.					
(a) Share capital					
(b) Equity share capital					
Pref. share cap.					
(b) Reserve & Surp.					
(c) money rec. aginst share					
II Share app. money pending allot.					
III Non-current liab.					
(a) Long term Borrowing					
(b) Deferred tax liab.					
IV Current liab					
- short term borrowing					
- short term provision					
Total					



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1	Assets. I Non current. (a) Fixed asset. (b) Intangible asset. (c) Long term loan & etc. II Current Assets (d) cash & cash equivalent Total

$$27. \text{ Stock Turnover Ratio} = \frac{\text{COGS}}{\text{Average Stock}}$$

$$\text{COGS} = 70000 \times 4$$

$$\text{COGS} = 2,80,000$$

$$\text{Selling price} = \frac{2,80,000 \times 20}{100} = 56,000$$

$$\text{Selling price} = \frac{2,80,000 + 56,000}{2} = 3,36,000$$

$$\text{Gross profit} = \text{selling price} - \text{Cost price}$$

$$= 3,36,000 - 2,80,000$$

$$\text{Gross profit} = 56,000$$

$$\text{Net Sales} = 3,36,000$$



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Comparative B/S of Pamltd

Particulars 1	Note no. 2	Amnt 3 Prev.	Amnt 4 Current	Absolute 5 Change	Percentage 6 $\frac{5 \times 100}{3}$ Change
I EQUITY & LIABILITY					
(a) Share capital		80,000	1,20,000	40,000	50%
Reserve		24,000	20,000	(4,000)	(16.67%)
Share application money pending allotment					
II Non-current Liab.					
(a) Long-term loan		1,00,000	1,20,000	20,000	20%
Current Liab.					
Total		2,04,000	2,60,000	56,000	$\frac{25.93\%}{25.925\%}$
II ASSETS					
I Non-current As.					
(a) Fixed Assets		1,60,000	2,04,000	44,000	27.5%
II Current Assets					
(b) Trade Receivable/Sundry		20,000	40,000	20,000	100%
(d) Bank Balance		24,000	16,000	(8,000)	(33.33%)
Total		2,04,000	2,60,000	56,000	25.93%

29. Ethics → Ethics is a systematic branch of philosophy that systemising, recommending and depending what is right or wrong for human.

ETHICS is derived from ancient greek word 'ethos' which means 'way of



living! It is answer to the question
what is right or wrong for human behavior &
what is the way of living.

Definition

* According to Rushworth Kidder, "Ethics is systematic
branch of knowledge which provide what is
the science of ideal human behavior &
what is the science of moral duties.

* Ethical Basis when cash receipt.

1. Cash memo → Examine the receipt in
Cash memo.
2. Transact Entry → when every cash received
make necessary entries in the cash books
for this purpose.
3. Bank entry → when cash received & deposited this
cash & draft to Bank, make necessary entry
in Bank statement.
4. Authorised by Signatories & Officer → Cash receipt is
signed by authorised signatories.
5. Evidence → Make receipt to the external
users.



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30. Trade Receivable Turnover Ratio of 2010-11

$$\text{Trade Receivable turnover ratio} = \frac{\text{Net credit sales}}{\text{Average Trade Receivable}}$$

$$\text{Average T/R} = \frac{\text{opening T/R} + \text{closing T/R}}{2}$$

$$= \frac{150000 + 175000}{2}$$

$$= \frac{325000}{2} = 162500$$

$$= \frac{10,00,000}{16,250}$$

30 ii) Earning per share = $\frac{\text{Net profit after tax} - \text{pref. share dividend}}{\text{no. of Equity share}}$

$$= \frac{1,90,000 - \text{₹}2,000}{25000} = \frac{1,78,000}{25000} = 7.12 \text{ per Share}$$

$\frac{1,00,000}{25,000}$ of $\text{₹}2 \times$ pref. share dividend)
 $\frac{1,00,000}{100} \times \frac{2}{100} = \text{₹}2,000$

Dividend per share = $\frac{\text{Dividend pay to equity shareholder}}{\text{no. of Equity share}}$

$$40\% \text{ of } 25000 = 10000$$

$$= \frac{1,00,000}{25,000} = 4000 \text{ per share}$$



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ii) Dividend payout Ratio = $\frac{DPS \times 100}{EPS}$

= $\frac{4 \times 100}{7.12} = 56.17 : 1$

JHE - END