

NR

(B)

D.G.É - Hr Sec (+2) EXAMINATION - MARCH / APRIL 2023

(NR0KMPMZKJKJZJP)

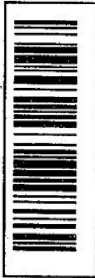


Stitching line

SUB CODE : 557
(NR0KMPMZKJKJZJP)

SUBJECT : 557 ACCOUNTANCY

Mark already Awarded	Mark after Retotalling / Revaluation	+/-	Mark in Difference



Designation	Signature
Examiner 1	
Examiner 2	
Examiner 3	

J.D(Ret / Rev)

J.D(H.S)

Director

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Bundle No:

5 1 7

மதிப்பெண்கள் பக்கம் / MARKING PAGE

Total Marks

79

அரசுத் தேர்வுகள் துறை
DEPARTMENT OF GOVERNMENT EXAMINATIONS

Packet No.

0 1

HSE – ACCOUNTANCY

Camp No. 05

Qn Booklet Series
(Tick the appropriate Box)

Script No.

0 7

விடைத்தாள் திருத்துவோர் நிறைவு செய்ய வேண்டியவை
FOR THE USE OF EXAMINERS ONLY

A	<input checked="" type="checkbox"/>
B	<input type="checkbox"/>

வினா வாரியாக மொத்தம் Questionwise Total								பக்க வாரியாக மொத்தம் Pagewise Total					
வினா எண் Q.No.	மதிப்பெண்கள் Marks	வினா எண் Q.No.	மதிப்பெண்கள் Marks	வினா எண் Q.No.	மதிப்பெண்கள் Marks	வினா எண் Q.No.	மதிப்பெண்கள் Marks	பக்க எண் Page No.	மதிப்பெண்கள் Marks	பக்க எண் Page No.	மதிப்பெண்கள் Marks	பக்க எண் Page No.	மதிப்பெண்கள் Marks
1	10	16	11	31	12	46	15	1	7	16	31		
2	1	17	11	32		47	13	2	7	17	32		
3	1	18	0	33		48		3	6	18	33		
4	1	19	1	34	3	49		4	0	19	34		
5	1	20	1	35	3	50		5	6	20	35		
6	10	21	1	36	3	51		6	6	21	36		
7	1	22	0	37		52		7	8	22	37		
8	1	23	2	38	3	53		8	5	23	38		
9	1	24		39	3	54		9	10	24	39		
10	0	25	2	40	2	55		10	5	25	40		
11	0	26	2	41	5	56		11	5	26	41		
12	1	27	2	42	5	57		12	5	27	42		
13	1	28	2	43	5	58		13	3	28	43		
14	1	29		44	5	59		14		29	44		
15	0	30	2	45	5	60		15		30	45		
மொத்தம் TOTAL I	10	மொத்தம் TOTAL II	16	மொத்தம் TOTAL III	45	மொத்தம் TOTAL IV	08	மொத்தம் TOTAL V	79	மொத்தம் TOTAL VI		மொத்தம் TOTAL VII	
வினா வாரியாக ஒட்டு மொத்தம் Question-wise Grand Total (I + II + III + IV)								பக்க வாரியாக ஒட்டு மொத்தம் Page-wise Grand Total (V + VI + VII)					
79								79					

AE:

05806

AN SO: 05/11

CE: 05/11

தேர்வு எழுதுபவர் செய்யக்கூடியவை மற்றும் செய்யக்கூடாதவை
Do's & Dont's for Candidates

1. முகப்புச்சீட்டில் உரிய இடத்தில் கையொப்பமிட வேண்டும்.
Put your signature in the Top sheet in the appropriate place.
2. விடைத்தாளில் ஒரு பக்கத்திற்கு 20 முதல் 25 வரிகள் வரை எழுதவேண்டும்.
Write 20 to 25 lines in a page.
3. விடைத்தாளின் இருபுறத்திலும் எழுத வேண்டும்.
Write answers in both sides of paper.
4. செய்முறைகள் யாவும் விடைத்தாளின் கீழ் பகுதியில் இடம் பெறவேண்டும்.
All rough works must be done on the lower part of the page.
5. சரியான வினா எண் தவறாமல் எழுத வேண்டும். வினா எண் எழுதாத மற்றும் தவறான வினா எண்கள் குறிப்பிடப்பட்டு எழுதப்பட்ட விடைகள் மதிப்பீடு செய்யப்படமாட்டாது.
Write the question numbers without fail. Answers without question numbers and wrong question numbers will not be valued.
6. இரு விடைகளுக்கிடையே இடைவெளி விட்டு எழுத வேண்டும்.
Leave space between two answers.
7. விடைத்தாளில் நீலம் அல்லது கருப்புமை கொண்ட பேனாவால் விடைகளை தெளிவாக எழுத வேண்டும்.
Answers must be legibly written either in Blue or Black ink pen.
8. விடைத்தாளில் எழுதாத பக்கங்களில் குறுக்குக்கோடு இடவேண்டும்.
Cross the unwritten pages.
1. வினாத்தாளில் எந்தவித குறியீடும் இடக் கூடாது.
No marking in the question paper.
2. விடைத்தாளை சேதப்படுத்தக் கூடாது.
Don't damage the answer paper.
3. விடைத்தாளில் எந்த ஒரு பக்கத்திலும் தேர்வு எண்/பெயர் எழுதக்கூடாது.
Don't write name, Register Number in any page of the answer book.
4. வண்ணக்கலர் கொண்ட பேனா/ பென்சில் எழுதும் பயன்படுத்தக் கூடாது.
Don't write with sketch / colour pencils.
5. விடைத்தாள் கோட்டின் இடது ஓரத்தில் எழுதக்கூடாது.
Don't write on the left margin.
6. விடைத்தாள் புத்தகத்தின் எந்த தாளையும் கிழிக்கவோ/நீக்கவோ கூடாது.
Don't tear / remove any page from the answer book.
7. "விடைத்தாளில் எழுதிய ஒன்றுக்கு மேற்பட்ட / ஆனைத்து சரியான விடைகளையும் அடித்தல் கூடாது."
Don't strike more than one / all correct answers written in the answer book.



Part - I

I. Answer all the questions:

- 1. c) 2:1 ✓
- 2. c) 6% per annum ✓
- 3. c) ₹ 3,00,000 ✓
- 4. d) Working Capital ✓
- 5. b) Goodwill is an intangible asset ✓
- 6. d) 115 ✓
- 7. a) 6 times ✓
- 8. d) Capital reserve account ✓
- 9. b) Company features ✓
- 10. a) Capital account of the continuing partner ✓

388-5

வினா எண்.
Qn.No.

0 11.

c) ₹ 30,100

+

12.

d) long term solvency

13.

d) Withdrawal of cash from bank for office use

14.

c) Gain

0 15.

d) cash

+

A

16.

c) Life membership fees

17.

a) Retiring partner's loan A/c

0 18.

b) all the partners

+

19.

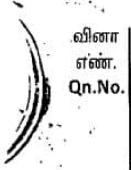
a) partner's salary

20.

a) ₹ 10,000



part - II



Answer any seven questions:

22. Examples for revenue expenditure:

- * Sale of fixed deposit
- * Interest on Investment
- * Subscription

25. Over Subscription:

The amount of money



26. Quick ratio:

* Quick ratio gives the proportion of Quick asset to Current liabilities.

* It is also known as liquid ratio or acid test ratio.

$$\text{Quick ratio} = \frac{\text{Quick asset}}{\text{Current liabilities}}$$

Part - D

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I. Answer any seven questions.

23. Two circumstances under goodwill

is valued:

- * Admission of a partner
- * Retirement or death of a partner
- * Dissolution of partnership firm.

22. Four examples of revenue

expenditure:

- * Sale of fixed deposit
- * Interest on Investment
- * Subscription
- * Interest on old sports material



24. Five accounting reports:

- * Day books / journal
- * ledger
- * Balance sheet
- * Income statement
- * Cash flow analysis
- * fund flow analysis

26. Quick ratio:

* Quick ratio gives the proportion of quick asset to current liabilities

* It is also called liquid ratio or acid test ratio

$$\text{Quick ratio} = \frac{\text{Quick asset}}{\text{Current liabilities}}$$

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எண்.
Qn.No.

Profit or loss

28.

particulars

₹

Closing capital

3,60,000

Add: Drawings

50,000

4,10,000

less: Additional Capital

20,000

Adjusted closing capital

3,90,000

less: Opening capital

2,60,000

1,30,000

Profit: ₹ 1,30,000

25. Over Subscription:

* When a number of share applied for is more than the number of share offered for Subscription.

* It is said to be over Subscription.

30. Goodwill = ₹ 1,20,000

Average profit = ₹ 40,000

$$\text{Goodwill} = \text{Average profit} \times \text{No. of years of purchase}$$

$$= 40,000 \times 3$$

$$= ₹ 1,20,000$$

$$\therefore \text{No. of years of purchase} = \boxed{3} \text{ years}$$

8
part - III

வினா எண்.
Qn.No.

Answer any seven questions:
~~Double entry system / Incomplete records~~

31.	Basics	Double entry system	Incomplete records
1.	Suitable	It is suitable for all accounts	It is suitable only for sole trading and partnership firms.
2.	Trial balance	It can be maintained easily.	It is very difficult to prepare
3.	Reliability	It is reliable	It is not reliable



34. Six factors determining Goodwill:

- * Profitability of a firm
- * Favourable location of business enterprises
- * Good Quality of Goods and Service offered.
- * Degree of Competition
- * Efficiency of management
- * Tenure of business enterprises.

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36. Calls In advance :

* The excess amount paid over the called up value of share is known as Calls In advance.

* It is the excess money paid on application or allotment or calls.

* It is known as Calls In advance.

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39. Commonly used Voucher types in

Dally ERP 9:

* Receipt Voucher F6

* payment Voucher F5

* Contra Voucher F4

* purchase Voucher F9

* sales Voucher F8

* Journal Voucher F7



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எண்.
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35. a)

Date	particulars	L.F.	DY. ₹	CR. ₹
	Sani's Capital A/c Dr.		12,000	
	Jose's Capital A/c Dr.		8,000	
	TO Goodwill A/c			20,000

b)

Date	particulars	L.F.	DY. ₹	CR. ₹
	Sani's Capital A/c Dr.		6,000	
	Jose's Capital A/c Dr.		4,000	
	TO Goodwill A/c			10,000

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38.

Date	particulars	L.F.	Dr. ₹	Cr. ₹
	General reserve A/c Dr.		60,000	
	TO VIVEN'S Capital A/c			20,000
	TO Hari's Capital A/c			20,000
	TO Jay's Capital A/c			20,000

40.

Inventory and prepaid expenses are not considered as liquid assets:

* Because it does not flow normally.

* It is fixed in state

* It does not vary

* It remains generally fixed.

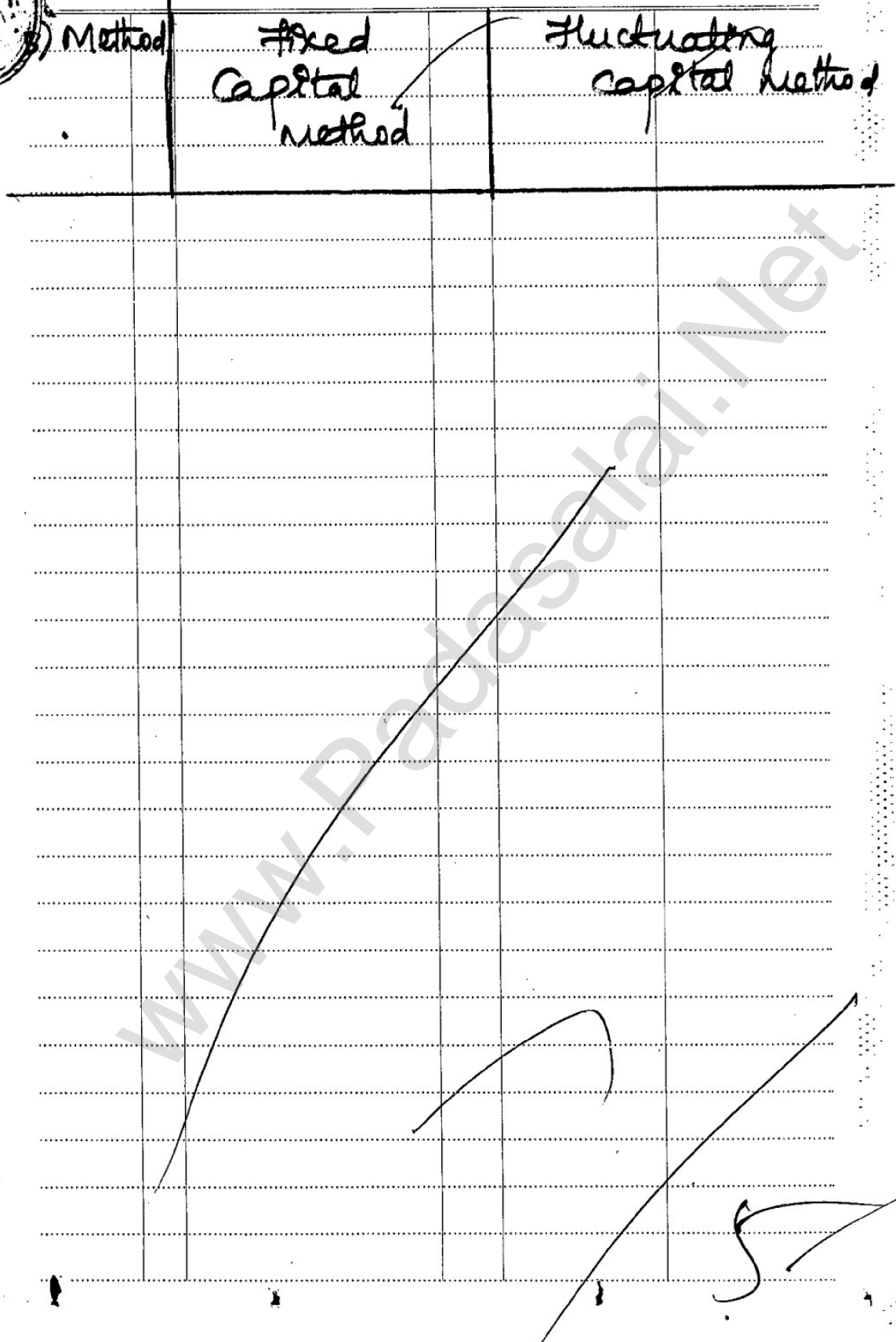
* So, for this reason, it is not considered as liquid assets.

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Qn.No.

14
Fixed Capital method and
Fluctuating Capital Method

4b. a) Basics	Fixed Capital Method	Fluctuating Capital Method
1) Nature	Two accounts are maintained (i) Capital Account (ii) Current Account	Only one account Capital account maintaining
2) Basis	It is cash basis	It is accrual basis
3) Opening & closing balance	It always shows credit balance	It always shows debt or credit balance
4) Number of accounts	Capital & Current account	Capital account

Roller No. 75007



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Qn.No.



41. a)

debit	₹	₹
Bank overdraft		50,000
Creditors		90,000
Bills payable		2,40,000
Capital		4,20,000
		8,00,000

of affairs as on 31st Mar 2018

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17

Assets	₹	₹
Debtors		1,80,000
Bills receivable		70,000
Computer		30,000
Machinery		3,00,000
Stock-in-trade		1,60,000
Cash in hand		60,000
		8,00,000

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வினா எண்.
Qn.No.

18

<u>profit or loss</u>	
particulars	₹
closing capital	4,20,000
Add: Drawings	30,000
	4,50,000
less: Additional capital	40,000
Adjusted closing capital	4,10,000
less: Opening capital	1,20,000
Profit	2,90,000
Profit	₹ 2,90,000

42. b) Five applications of CAS:

(i) Maintaining accounting records:

* It can be maintained easily and efficiently for a long time period

* It facilitates fast and accurate retrieval of data and information

(ii) Inventory Management:

* It facilitates short and very short period usage

* Fast moving, slow moving and Inventory Management can be identified.

(iii) Report Generation:

* It helps to generate various routine and special purpose reports.

(iv) Data Import and Export:

* Accounting Information system can be imported from or exported to various data and information.

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(V) Taxation:

* It helps to compute various taxes based on their requirements.

H3.a)
Dr.

Receipt	₹	Receipt	₹
TO Balance b/d			20,000
TO Donation received			80,000
TO Locker rent received			12,000
TO Subscription received			10,000
TO sale of furniture			5,000
			<u>1,27,000</u>

1,27,000
93,000
34,000

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21

and payment A/c		₹	₹	Cr.
By	Honarium paid		3000	
By	Audit fees paid		2000	
By	General expenses		4000	
By	postage		1000	
By	Investment made		80,000	
By	Balance c/d		34,000	
			<u>1,27,000</u>	

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Qn.No.

22

Company
31st Mar 2017 31st Mar 2017

44. b)

Handwritten calculations on the left side of the page, including:

- 2,00,000 x 100
- 80,000 x 100
- 1,20,000 x 100
- 1,00,000 x 100
- 2,50,000 x 100
- 60,000 x 100
- 3,00,000 x 100
- 20,000 x 100
- 10,000 x 100
- 40,000 x 100
- 2,00,000 x 100
- 4,20,000 x 100
- 4,00,000 x 100

Particulars	31 st Mar 2017	31 st Mar 2017
I. EQUITY AND LIABILITIES		
1. Shareholder's fund		
a) Share Capital	3,00,000	3,60,000
b) Reserves and surplus	50,000	50,000
2. Non-current liabilities		
Long-term borrowings	50,000	40,000
3. Current liabilities		
Trade payables	20,000	12,000
Total	4,20,000	4,62,000
II. ASSETS		
1. Non-current assets		
a) Fixed assets	2,50,000	2,90,000
b) Non-current investments	50,000	40,000
2. Current assets		
Inventories	80,000	1,00,000
Cash and cash equivalents	40,000	32,000
Total	4,20,000	4,62,000

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24 Trend percentage
in the

Ans. b)

particulars	2015-16	2016-17
Revenue from operations	120	132
Add: Other Income	50	38
Total revenue	170	170
less: Expenses	100	135
profit before tax	70	35

Handwritten calculations on the left side of the page:

$$\begin{array}{r} 132 \\ 120 \\ \hline 252 \\ 252 \times 100 = 180\% \end{array}$$

$$\begin{array}{r} 132 \\ 120 \\ \hline 11 \\ 11 \times 100 = 83.3\% \end{array}$$

$$\begin{array}{r} 132 \\ 120 \\ \hline 11 \\ 11 \times 100 = 91.6\% \end{array}$$

$$\begin{array}{r} 132 \\ 120 \\ \hline 11 \\ 11 \times 100 = 91.6\% \end{array}$$

$$\begin{array}{r} 132 \\ 120 \\ \hline 11 \\ 11 \times 100 = 91.6\% \end{array}$$

Statement

Absolute amount Increase or decrease (+) or (-)	Percentage Increase or decrease (+) or (-)
+ 60,000 -	+ 30% -
- 10,000	- 20%
<u>- 8000</u> <u>+ 42000</u>	<u>- 40%</u> <u>+ 10%</u>
+ 40,000	+ 16%
- 10,000	- 20%
+ 20,000	+ 25%
- 8000	- 20%
<u>+ 42000</u>	<u>+ 10%</u>

In thousands

Q.No.

Percentage (%) In thousands

2017-18	2015-16	2016-17	2017-18
156	100%	110%	130%
65	100%	76%	130%
221	100%	100%	130%
123	100%	135%	123%
98	100%	50%	140%

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47. b) (i) Current ratio:

$$\text{Current ratio} = \frac{\text{Current asset}}{\text{Current liability}}$$

$$= \frac{18,000}{6,000}$$

$$\text{Current ratio} = 3:1$$

(ii) Quick ratio:

$$\text{Quick ratio} = \frac{\text{Quick asset}}{\text{Current liability}}$$

$$= \frac{12,000}{5,000}$$

$$\text{Quick ratio} = 2.4:1$$

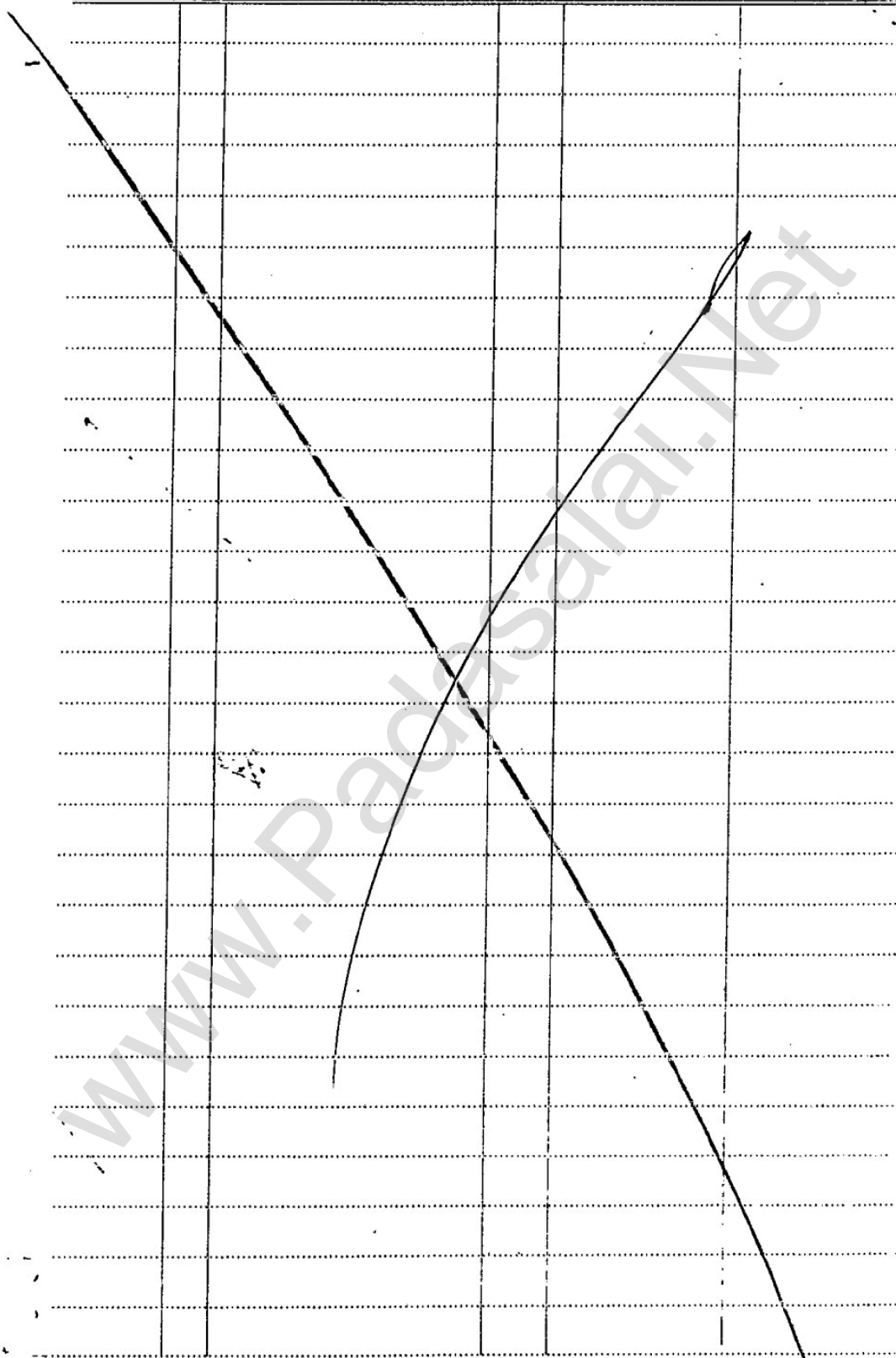
Handwritten calculations on the left margin:
$$\begin{array}{r} 3 \\ 5 \overline{) 15} \\ \underline{10} \\ 20 \\ 20 \\ \underline{0} \end{array}$$

$$\begin{array}{r} 2.4 \\ 5 \overline{) 12} \\ \underline{10} \\ 20 \\ 20 \\ \underline{0} \end{array}$$



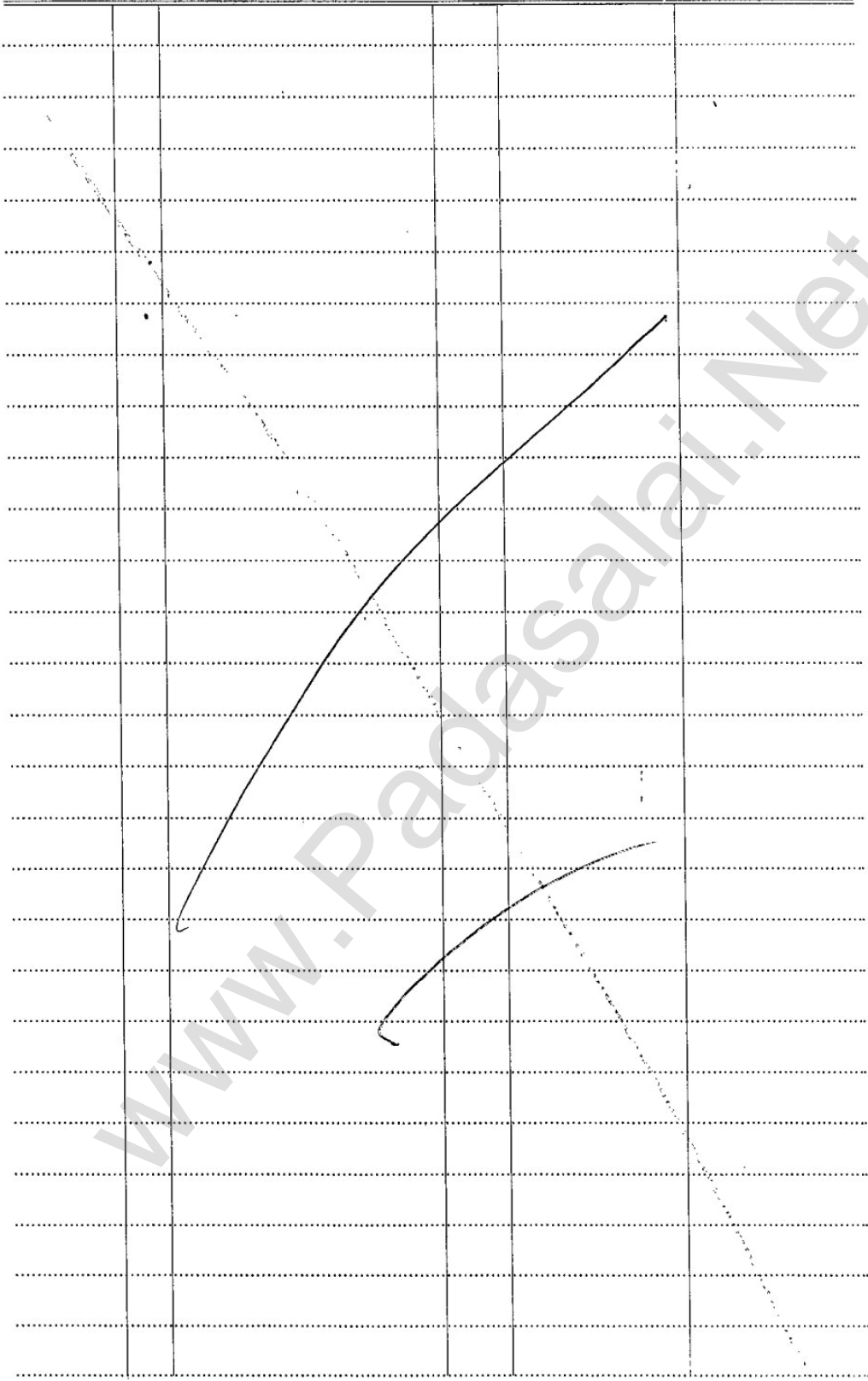
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28



வினா எண்.
Qn.No.

29



Prepared By

M. Abbas Manthiri

B.sc, B.ed, M.A. M.phil

B.T. Assistant

Science

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