

KENDRIYA VIDYALAYA ERNAKULAM REGION
MODEL PAPER
ACCOUNTANCY



Class XII

Time 3.hrs

M.Marks 80

PART – A

1. What are the circumstances in which the capital balances of the partners fluctuate, when the capitals are fixed? (1)
2. In the absence of partnership Deed, what is the rule relating to interest on partner's loan? (1)
3. What are the rights acquired by a new partner on his admission to a partnership Firm? (1)
4. State any one situation when partner's capital account may show Debit balance. (1)
5. Give any one difference between a share and a debenture? (1)
6. State any two features of a Company (1)
7. What is meant by allotment of shares? (1)
8. P,Q and R are partners with Fixed capital balances of Rs.2,00,000, Rs. 1,50,000 and Rs.1,00,000 respectively. According to partnership deed the partners are entitled for the following
 - i) Interest on capital @10% p.a.
 - ii) P and Q are entitled for a salary of Rs.2,000 each per month.
 - iii) Profits are to be shared in the ratio of 4:3:2.
 - iv) Q is entitled to get a guaranteed minimum profit of Rs. 12,000 annually.Profits for the year ended 31st Dec. 2007 were Rs.1,20,000 (before interest on capital and salary)
Show profit and loss appropriation account for the year 2007 (3)
9. C Ltd. Redeemed 28,000, 14% Debentures of Rs 100 each which were issued at a discount of 10% by converting them into equity shares of Rs. 10 each issued at premium of 20% . Journalise the above transactions in the books of the company, showing the working clearly. (3)
10. Mittal Ltd. Issued 2,000 ; 10% Debentures of Rs 100 each on 1st January 2008. Interest on these debentures is paid yearly on 31st December. Pass necessary entries for interest on debentures for the year 2008. Assuming income tax is deducted @ 10% on amount of interest. (3)
11. A and B were partners in a firm sharing profits and losses in the ratio of 3:2. They admitted C into partnership for 1/5 share in profits of the business. He brought Rs. 1,50,000 as his share of capital and goodwill. Good will of the firm was valued at Rs. 1,50,000. Pass necessary journal entries on admission of C showing your workings clearly. (4)
12. A Ltd. Company purchased a Machine costing Rs. 17,00,000 and assumed Creditors of Rs 3,00,000 of Suman Traders for a purchase consideration of Rs.15,00,000. Company paid Rs. 3,00,000 immediately by cheque and for the settlement of balance amount, issued equity shares of Rs.100 each at a premium of 20%. Pass the required journal entries in the books of A Ltd. (4)
13. Pass journal entries for the following transactions at the time of Dissolution of a partner
 - a) Realisation expenses of Rs. 5,000 paid by partner Mukesh
 - b) Creditors of Rs.24,000 settled by giving investment of Rs.16,000 and balance by issue of a Cheque
 - c) An unrecorded furniture worth Rs. 12,000 took over by a partner Guru
 - d) A machinery of Rs.25,000 takeover by a partner ,Ganesh at Rs. 23,000(4)
14. W. Ltd issued 2,00,000 equity shares of Rs.10 each at a premium of Rs.20 per share. The Amount was payable Rs.20 on application (including premium of Rs.15) and Rs.10 on application (including premium of Rs.5). Applications were received for 3,00,000 shares

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Problems and Solutions in Accountancy Class XII by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications) Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2021-06-30 Strictly according to the latest syllabus prescribed by Central Board of Secondary Education CBSE Delhi and State Boards of Bihar Jharkhand Uttarakhand Rajasthan Haryana H P etc Navodaya Kasturba Kendriya Vidyalayas etc following CBSE curriculum based on NCERT guidelines Problems and Solutions in Accountancy Class XII Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Analysis of Financial Accounting 1 Accounting for Share Capital Share and Share Capital 2 Accounting for Share Capital Issue of Shares 3 Forfeiture and Re Issue of Share 4 Issue of Debentures 5 Redemption of Debentures 6 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 7 Tools for Financial Statement Analysis Comparative Statements 8 Common Size Statements 9 Accounting Ratios 10 Cash Flow Statement

Contemporary Human Behavior Theory Susan P. Robbins, Pranab Chatterjee, Edward R. Canda, 2012 Contemporary Human Behavior Theory A Critical Perspective for Social Work 3e approaches HBSE from a comparative theory perspective providing coverage of the most current and contemporary theories as well as traditional theories It includes contemporary developments in traditional lifespan theory theories of political economy and a separate chapter on transpersonal theory Each chapter includes coverage of the research that supports a particular theory an analysis of the validity of that research and a discussion of updated Contemporary Issues The text encourages students to develop critical thinking skills in analyzing and comparing theories

I'm Glad My Mom Died Jennette McCurdy, 2022-08-09 A memoir by American former actress and singer Jennette McCurdy about her career as a child actress and her difficult relationship with her abusive mother who died in 2013

Dimensions of Human Behavior Elizabeth D. Hutchison, 2018-08-14 Updated Edition of a Best Seller Dimensions of Human Behavior Person and Environment presents a current and comprehensive examination of human behavior using a multidimensional framework Author Elizabeth D Hutchison explores the biological dimension and the social factors that affect human development and behavior encouraging readers to connect their own personal experiences with social trends in order to recognize the unity of person and environment Aligned with the 2015 curriculum guidelines set forth by the Council on Social Work Education CSWE the substantially updated Sixth Edition includes a greater emphasis on culture and diversity immigration neuroscience and the impact of technology Twelve new case studies illustrate a balanced breadth and depth of coverage to help readers apply

theory and general social work knowledge to unique practice situations The companion volume Dimensions of Human Behavior The Changing Life Course Sixth Edition builds on the dimensions of person and environment with the dimension of time and demonstrates how they work together to produce patterns in life course journeys

Human Behavior and the Social Environment Joe M. Schriver, 2015-03-17 This is the eBook of the printed book and may not include any media website access codes or print supplements that may come packaged with the bound book Explores traditional and alternative models in human behavior This title is also available as a more affordable e book with embedded media to illustrate key concepts Human Behavior and the Social Environment 6 e challenges students to explore both traditional and non traditional paradigms in examining human behavior and the social environment Through this examination readers will better understand individuals families groups organizations communities and globalization Students will recognize the range of social systems in which people live and the ways these systems promote or deter people in their health and wellbeing Connecting Core Competencies Series This title is part of the Connecting Core Competencies Series designed to guide students in becoming skilled at the Council on Social Work s core competencies Each chapter reflects and integrates the latest CSWE competency standards EPAS End of chapter assessment reinforces this integration

Theories of Development William Crain, 2015-10-02 The result of extensive scholarship and consultation with leading scholars this text introduces students to twenty four theorists and compares and contrasts their theories on how we develop as individuals Emphasizing the theories that build upon the developmental tradition established by Rousseau this text also covers theories in the environmental learning tradition

Science and Mathematics Jayant V. Narlikar, 2021-11-29 This book offers an engaging and comprehensive introduction to scientific theories and the evolution of science and mathematics through the centuries It discusses the history of scientific thought and ideas and the intricate dynamic between new scientific discoveries scientists culture and societies Through stories and historical accounts the volume illustrates the human engagement and preoccupation with science and the interpretation of natural phenomena It highlights key scientific breakthroughs from the ancient to later ages giving us accounts of the work of ancient Greek and Indian mathematicians and astronomers as well as of the work of modern scientists like Descartes Newton Planck Mendel and many more The author also discusses the vast advancements which have been made in the exploration of space matter and genetics and their relevance in the advancement of the scientific tradition He provides great insights into the process of scientific experimentation and the relationship between science and mathematics He also shares amusing anecdotes of scientists and their interactions with the world around them Detailed and accessible this book will be of great interest to students and researchers of science mathematics the philosophy of science science and technology studies and history It will also be useful for general readers who are interested in the history of scientific discoveries and ideas

Accountancy for CA Intermediate Course (Group II) with Quick Revision Book PC Tulsian | Bharat Tulsian, Accountancy for CA Intermediate Course GROUP II This new edition has been

primarily designed for the students of CA Intermediate Group II course for the subject Advanced Accounting It has been revised and remodelled as per the new syllabus issued by the Institute of Chartered Accountants of India This book serves as a self study text and provides essential guidance for understanding complex accounting principles and practices Based on the author s proven approach 6 teach yourself style the book is replete with numerous illustrations exhibits and solved problems Quick Revision Accountancy for CA Intermediate Course GROUP II This book is a companion to Tulsian s Accountancy for CA Intermediate Course Group II It provides a quick revision of the concepts discussed in the main textbook and helps students to test their knowledge The book helps in making the revision process easy by providing candidates with fully solved scanner model test papers with solutions and CA Intermediate examination paper for practice The content is exam oriented highly relevant and focuses on the important topics appearing in the exam

The Evolution of the Gilgamesh Epic Jeffrey H. Tigay, 2002 Special Features Aims to show how The Gilgamesh Epic developed from its earliest to its latest form Systematic step by step tracking of the stylistic thematic structural and theological changes in The Gilgamesh Epic Relation of changes to factors geographical political religious literary that may have prompted them Attempts to identify the sources biographical historical literary folkloric of the epic s themes and to suggest what may have been intended by use of these themes Extensive bibliography Indices

Dimensions of Human Behavior Elizabeth D. Hutchison, 2018-10-15 Dimensions of Human Behavior The Changing Life Course presents a current and comprehensive examination of human behavior across time using a multidimensional framework Author Elizabeth D Hutchison explores both the predictable and unpredictable changes that can affect human behavior through all the major developmental stages of the life course from conception to very late adulthood Aligned with the 2015 curriculum guidelines set forth by the Council on Social Work Education CSWE the Sixth Edition has been substantially updated with contemporary issues related to gender and sexuality race and ethnicity and social class and disability across the lifespan

Health Behavior Karen Glanz, Barbara K. Rimer, K. Viswanath, 2015-07-27 The essential health behavior text updated with the latest theories research and issues Health Behavior Theory Research and Practice provides a thorough introduction to understanding and changing health behavior core tenets of the public health role Covering theory applications and research this comprehensive book has become the gold standard of health behavior texts This new fifth edition has been updated to reflect the most recent changes in the public health field with a focus on health behavior including coverage of the intersection of health and community culture and communication with detailed explanations of both established and emerging theories Offering perspective applicable at the individual interpersonal group and community levels this essential guide provides the most complete coverage of the field to give public health students and practitioners an authoritative reference for both the theoretical and practical aspects of health behavior A deep understanding of human behaviors is essential for effective public health and health care management This guide provides the most complete up to date information in the field to give you a real world understanding and the background knowledge

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Smart Decarceration Matthew Epperson, Carrie Pettus-Davis, 2017 Smart Decarceration is a forward thinking practical volume that provides concrete strategies for an era of decarceration This timely work consists of chapters written from multiple perspectives and disciplines including scholars practitioners and persons with incarceration histories The text grapples with tough questions and builds a foundation for the decarceration field

The Principles of Scientific Management Frederick Winslow Taylor, 1913

Human Behavior in the Social Environment Anissa Taun Rogers, 2016-04-14 This addition to Anissa Rogers bestselling *Human Behavior in the Social Environment* expands the original text with new chapters on spirituality families and groups organizations and communities Written in the compact concise manner of the original text the new chapters cover mezzo and macro contexts and offer additional material valuable to two and three semester HBSE courses

Essentials of Human Behavior Elizabeth D. Hutchison, Leanne Wood Charlesworth, 2020-12-17 *Essentials of Human Behavior* combines Elizabeth D Hutchison s two best selling *Dimensions of Human Behavior* volumes into a single streamlined volume for understanding human behavior The text presents a multidimensional framework integrating person environment and time to show students the dynamic changing nature of person in environment In this Third Edition Hutchison is joined by new co author Leanne Wood Charlesworth who uses her practice and teaching experience to help organize the book s cutting edge research and bring it into the classroom The text will thoroughly support students understanding of human behavior theories and research and their applications to social work engagement assessment intervention and evaluation across all levels of practice This title is accompanied by a complete teaching and learning package

Handbook of Family Resilience Dorothy S. Becvar, 2012-08-24 Resilience is a topic that is currently receiving increased attention In general resilience refers to the capacity of those who even under the most stressful circumstances are able to cope to rebound and to go on and thrive Resilient families are able to regain their balance following crises that arise as a function of either nature or nurture and to continue to encourage and support their members as they deal with the necessary requirements for accommodation adaptation and ultimately healthy survival *Handbook of Family Resilience* provides a broad body of knowledge regarding the traits and patterns found to characterize resilient individuals and well functioning families including those with diverse structures various ethnic backgrounds and a variety of non traditional forms This *Handbook* brings together a variety of perspectives aimed at understanding and helping to facilitate resilience in families relative to a full range of challenges

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Haemoglobin Disorders Galanello Renzo,Thalassaemia International Federation,2003 Volume 1 of the Prevention Book presents the principles of a programme for the prevention of the thalassaemia and other haemoglobin disorders including a description of the various types of disorders requiring prenatal diagnosis the strategies used for carrier screening and a number of annexes listing upto date epidemiological and mutation data on thalassaemia This book was written for use in combination with Volume 2 which describes many of the laboratory protocols in great detail **Computers and Accounting** Thomas W. McRae,1976 **Lost Spring** Anees Jung,2005 Case studies of economically disadvantaged children and their labor in different Indian industries **Themes in World History** Indian National Council of Educational Research and Training,2006

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 - The Rise of Digital Reading 12th Accountancy Paper Hbse 2013
 - Advantages of eBooks Over Traditional Books
2. Identifying 12th Accountancy Paper Hbse 2013
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals

3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an 12th Accountancy Paper Hbse 2013
 - User-Friendly Interface
4. Exploring eBook Recommendations from 12th Accountancy Paper Hbse 2013
 - Personalized Recommendations
 - 12th Accountancy Paper Hbse 2013 User Reviews and Ratings
 - 12th Accountancy Paper Hbse 2013 and Bestseller Lists
5. Accessing 12th Accountancy Paper Hbse 2013 Free and Paid eBooks
 - 12th Accountancy Paper Hbse 2013 Public Domain eBooks
 - 12th Accountancy Paper Hbse 2013 eBook Subscription Services
 - 12th Accountancy Paper Hbse 2013 Budget-Friendly Options
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