

FIRST YEAR HIGHER SECONDARY EXAMINATION MARCH 2017

SUBJECT : ENGLISH LITERATURE

CODE. NO: 643

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
1		Time's	1	1
2		lyric	1	1
3		allusion	1	1
4		archaism	1	1
5		The Garden of Eden	1	1
6		Personification / pathetic fallacy	1	1
7		painting of Duchess	1	1
8		The least little grain of corn	1	1
9		happy daughters and happy wives	1	1
10		Tim	1	1
11		Lack of freedom / slavery / racial discrimination	1	1
12		Chilean Islands	1	1
13		He will love her till all seas gang dry and till rocks melt in the sun. His love will continue and he will come back to her.	1 1	2

1/5

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
14		Nothing is extinguished or forgotten in him. His love feeds on her love. He will be in her arms	1 1	2
15		He lost his money. Somebody had taken his wallet.	1 1	2
16		In his speech he described him as virtuous. Virtues are good for a deadman not to a living one. It is an insult.	1 1	2
17		Everything on earth is perishable and his best friend will also perish. Through his poem he will make his friend immortal. His virtues and beauty will survive. Organization of ideas Appropriate language use	2 1 1	4
18		Imagery, Symbols, different Stages in a woman's life, virtues and values of women, motherhood. Organization of ideas Suitable language use	2 1 1	4

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
19		literature - a common platform, unites people belonging to different cultures, transcending time and space, specialisation and its effect, sectarianism organization of ideas Suitable language use	2 1 1	4
20		Needs and happiness of animals neglected, taken away when breeding is over. Black women also face similar plight. Organization of ideas Appropriate language	2 1 1	4
21		Satirises the corrupt society, degradation of moral values, feeble family relationship, hollow family & work place relationship Organisation of ideas Suitable language use	3 1 1	5

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
22		losing sense of humanity, work is God, no time for romance, family life, friendship, mechanical life Organization Language	3 1 1	5
23		Rosemary - a snob, pretensions, shopomaniac, jealousy, lacking insight and depth yet good at heart organization Language	3 1 1	5
24		Element of anti war, mistrust, innocent broken families, prejudice, American pride, materialism organization Language	3 1 1	5
25		virtues in criminals, people's response ill treatment - plight of innocent organization Language	3 1 1	5
26	a	Presentation of relevant ideas Illustrating with examples organization Language	4 2 1 1	8
26	(b)	Presentation of relevant ideas illustrating with examples organization Language	4 2 1 1	8

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
27	(a)	Presentation of important ideas Illustrating with examples Organization Language	4 2 1 1	8
27	(b)	Presentation of important points Illustrating with examples Organization Suitable Language	4 2 1 1	8
28		Presentation of the theme features of a radio play Characterization Organization Language	3 2 1 1 1	8
		1. Thankachen. C. A 2. Sreeja. K	9446167929 9496712341	

SCHEME OF AWARDING MARKS

COMMUNICATIVE ENGLISH(644)

FIRST YEAR-MARCH 2017

Question	Scoring Indicators	Split scores	Total scores
1) b. going on		1	1
2)c. kneading		1	1
3)a. graphic designer		1	1
4) c. I feel worried		1	1
5)a. enough		1	1
6)b. editor		1	1
7) d. could		1	1
8)a. balanced		1	1
9)a) /dɑ : ns/, /dæns/ b) /ʃaʊt/		2x1	2
10)correct the errors	a)I enjoy swimming b)I would like to get some information about the new car	2x1	2

11)Create a headline	64 th Kerala State Table Tennis Championship begins /starts/to begin/to start/Tuesday (any suitable answers)	2	2
12) Railway announcement about late arrival of train	a)Train number, name, route b)scheduled time, delay, arrival time eg. Train no.1634 _____Express from _____to _____is running late by 30 minutes	1 1	2
13)Two sentences about the consequences of cyber crime	Any two pieces of advice/ warning about the consequences. eg-You should stop misusing mobiles because/as cyber police will/may identify/track / chase /arrest you or file a case against you	2x1	2
14)Banner congratulating teacher	Name of Award, Event Name of the teacher, Congratulation, lay out	1 1	2
15)Rewrite the headlines into normal sentences	Possible answers a)Two persons were killed in an accident on NH17 b)Thirty two people were killed in an earthquake/The earthquake claims thirty two lives	2x2	4
16)Description to sell an old T.V set	Caption /headline Description-brand, size, model layout	1 2 1	4
17)News Report on any local event	Headline News format- intro(what,when,where, who and,how) body of the news, what after	1 3	4

18)Conversation between you and a travel agent on a trip to Thekkadi	Telephonic etiquette Five Exchanges-sights of attraction , Package- accommodation ,food and Fare, availability of guide etc.	1 4	5
19)Recipe-Garlic Pickle	Name of dish Preparation of ingredients, Method of processing	1 1 3	5
20)Cover Letter and CV	Cover letter CV	3 3	6
21)Letter of Complaint to the manager of a restaurant about poor service	Format of formal letter contents-hygiene, tasteless food, delay, ill mannered staff, request for action	2 4	6
22)Write-up about Bangalore travel experience OR Letter to Tourism Information Office Agra	Time, companions, mode of transport Various places of visit Description of landscape, towns, people and their habits OR Format of formal letter Contents-Time of visit, accommodation, fee concession, various places of visit	2 4 2 4	6

1. REESON. K. A
St. Antony's HSS
Pudukkud

Reeson.

2. NISHITHA. M. C
Kadachira. H.S.S
Kannur.

Nishitha.

3. Ligy Varghese
SMHSS, Cherai

Ligy.

4. Shijomon Mathu Shi.
~~9446803448~~

5. Khalid. CK. Khalid.
GHSS valayam. kochi code.
Mdn 9020316040.
No.

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
1.		c) Warehousing	1	1
2.		b) karta	1	1
3.		a) Disinvestment	1	1
4.		c) Bonded warehouse	1	1
5.		a) Place	1	1
6.		c) B2C	1	1
7.		b) Giving wages to employees by not considering their workload	1	1
8.		a) Table A	1	1
9.		b) Memorandum of Association	1	1
10.		c) Retailer	1	1
11.		b) Mates Receipt	1	1
12.		b) International busines	1	1
13.	a)	Joint stock company	1	2
	b)	Cooperative society	1	
14.		The written agreement which specifies the terms and conditions that governs the partnership is called partnership deed.	2	2
15.		Industrial estate, which form enclaves from Domestic Tariff Areas. Provide an internationally competitive duty free environment for export production at low cost.	2	2

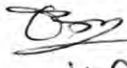
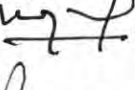
Qn No	Sub Qns	Answer Key/Value Points	Score	Total
16.	a)	statutory corporation / Public corporation	1	2
	b)	Departmental undertaking	1	
17.		Dumping of toxic wastes on land causes land pollution. Business units dump waste materials after manufacturing process on land. (Consider any other meaningful explanations)	2	2
18.	a	Employment	1	3
	b.	i) Performs duties as per service rule ii) Qualifications and training prescribed by the employer iii) Salary or wages iv) no capital required v) norms of behaviour laid down by the employer are to be followed vi) appointment letter and service agreement (any 2 points)	2	
19.	a.	Joint venture	1	3
	b.	i) Helps to execute large projects ii) Foreign business get local knowledge iii) Risk sharing iv) To face international competition, etc (any 2 points)	2	

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
20.		a) Natural Causes b) Human Causes c) Economic Causes d) Other Causes (3 points with explanation full score if points only $\frac{1}{2}$ score each) $(3 \times \frac{1}{2} = 1\frac{1}{2})$	3	3
21.		Obligations to take those decisions and perform those actions which are desirable in terms of the objectives and values of the society. Respect the aspirations of the society and try best to contribute to the achievement of these aspirations. Voluntary action from the part of business units for the benefit of the society. (Consider any meaningful explanation of social responsibility of business)	3	3
22.		1. Lack of personal contact 2. High promotion Cost 3. No after sale service 4. no credit facility 5. High dependence of postal service (any 3 points with explanation) $(\frac{1}{2}$ point only $\frac{1}{2} \times 3)$	1×3	3
23.	a.	Cottage industries / village Industries	1	
	b.	Organised by individuals with priv. resources, Use family labour and locally available talent, Small capital invt., equipment used is simple, produce simple products (any 3 points)	1×3	4
24		Created by Indian Co's Act. It can file suit against third party. Enter into contract and acquire property. Exempted from a/cing and audit rules & procedures. Permitted to raise funds from Capital market. etc (with brief explanation)	1×4	4

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
25	a	Payment at the time of delivery	1x4	4
	(b)	Plastic money		
	(c)	exists in the cyber space.		
	(d)	Out sourcing.		
26	(a)	Partnership	1	5
	(b)	Classification on the basis of Duration	2	
		(i) Partnership at will (ii) Particular partnership	2	
		Classification on the basis of liability	2	
		(i) General partnership. (ii) limited partnership (each point with explanation 1 score points only 1/2 score)		
27		Memorandum of Association	1x5	5
	(a)	Defines objectives of a company.		
	(b)	Main document of the company.		
	(c)	Defines relationship of company with outsiders.		
	(d)	Every company has to file.		
	(e)	Company cannot act beyond the provision of memorandum.		
	(f)	Alteration is difficult.		
		Articles of Association	1x5	5
	(a)	Defines rules of internal management		
	(b)	Subsidiary document		
	(c)	Defines relationship with members.		
	(d)	Not compulsory to public limited company.		
	(e)	Acts beyond articles can be ratified by members.		
	(f)	can be altered by special resolution.		
28	(a)	Provide all facilities such as restaurant, Telephone booth etc.	1x5	5
	(b)	located at a Central place.		
	(c)	Started at large scale basis as joint stock company.		
	(d)	combines the functions of retailing and warehousing.		4/5
	(e)	Centralized purchasing, and decentralized selling.		

(Any five points one score each)

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
29	A(i)	Insurance.	1	8
	(ii)	utmost good faith, Insurable interest, indemnity, Proximate cause, Subrogation, contribution, mitigation of loss. (with explanation) ($\frac{1}{2}$ score for points only)	1x7	
		OR.		
	B(i)	Commercial bank, cooperative bank, central bank, specialised bank (any three banks)	1x3	8
	ii	Acceptance of deposits, lending of funds, cheque facility, Remittance of funds, Allied Services. (with explanation)	1x5	
30	A	1. cost, (2) financial strength and stability, (3) Form of Organisation and legal (4) purpose and time period, (5) Risk profile (6) control, (7) effect of credit worthiness, (8) Flexibility and ease, (9) Tax benefit. (Any eight points with explanation) $\frac{1}{2}$ score for points only)	1x8	8
	B	Deposit raised by organisation directly from the public. <u>Merits</u> :- Simple procedure, lower cost, No charge on assets, Depositors do not have voting right. <u>Limitations</u> :- New company face problems for raising public deposit. Unreliable source, collection of large amount is difficult. (One score for each points)	1 4 3	8

1. Asif.m , Kollam .  9447462613.
2. K.P-Vikrambharan Kannur  9447649285
3. O. Sreenathan. Malappuram 9447923766 
4. Jayaprakas P Thrissur 9497262601 
5. SIDIK. m. A. Alappuzha 9447711109 
- 6 Narchisan.B Toivandam 094442008890 
- 7 Radha c Palakkad 9446637884 
8. Jaya kumar.R. Pathanamthitta . 8547283794 
- 9 George . V.S Idulki 9745142024 
10. Shailaja-Bopalan . Kasaragod 9400738102 
- 11 Moly . C.P Ernakulam 8547625421 

FIRST YEAR HIGHER SECONDARY EXAMINATION MARCH 2017

SUBJECT : ACCOUNTANCY WITH AFS

CODE. NO: 649

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
1		C- Thing in real world	1	1
2		C- Both a and b	1	1
3		B- A statement	1	1
4		d- Database, others are accounting software	1	1
5		B- Accounting Entity or business entity or separate entity	1	1
6		B- 255	1	1
7		B- Debit Salaries and credit cash	1	1
8		CPU or Processing Unit	1	2
		Input : Key board/Mouse/etc (any one)	1/2	
		Output : Monitor/Printer/etc any one	1/2	
9		Rent	1	2
		Repairs	1	

1/8

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
10	a	₹ 2,50,000	1	3
	b	Ashok ₹ 3000	1	
	c	Furniture and Computers	1	
11		Qualitative Features of accounting - Reliability, Relevance, Understandability, Comparability, Comprehensibility	$\frac{1}{2} \times 4$	2
12		Cost of goods sold = Opening Stock + Purchases + Carriage on purchase - closing stock $= 18000 + 60,000 + 4000 - 20000$ $= 62000$	2	3
		Gross profit = Net Sales - Cost of goods sold $= 125000 - 62000 = 63000$	1	
13	a	Cost Principle / Historical cost	1	4
	b	Explanation	3	

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
14	a	Petty Cash Book	1	4
		Petty cash book balance ₹ 57	1	
		Petty cash book preparation	2	
15	a	⊗ Error of Commission	1	5
		Entry: Wages a/c Dr 3000 To Ganesh 3000	1	
	b	⊗ Error of Principle	1	
		Entry: Building a/c Dr 12000 To Wages a/c 12000	1	
	b	Suspense a/c	1	
16	Assets = Capital + Liabilities		1 × 4 = 4	
	a	Cash + Furniture + Stock Capital Creditors		
		(a) Started business 60000 60000 0		
		(b) Purchased furniture -12000 +12000 60000 0		
	a	Balance ₹ 8000 +12000 60000 0		
		(c) Purchased goods from Abhi +8000 +8000		
	a	Balance ₹ 8000 +12000 +8000 60000 +8000		
		(d) Received Commission +2000 +2000		
		Balance 50,000 +12000 +8000 62000 +8000		

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
	b	1) 18000 2) 39000	1 1	6
17	a	⊗ £ 100 ⊗ £ 90 $\left[3000 \times \frac{12}{100} \times \frac{3}{12}\right]$	1 1	3
	b	April 4 2015 (4-4-2015)	1	
18	a	Matching concept / Accrual Basis	1	
	b	a- Deducted from insurance on the debit side	1	
		b- Debited to P&L a/c	1	4
		c- Deducted from debtors on the assets side	1	
19		<u>Purchase Day Book</u> 2015 May 1 Appus Stationery 100 school bags @ £180 18000 50 packs of pencils @ £30 1500 19500 Less trade discount 10% 1950 17550 12 KK Stores 200 college Note books @ £30 6000 21 Ganqa Traders 150 file boards @ £10 1500 50 Instrument boxes @ £60 3000 4500 Less trade discount 5% 225 4275 Total of Purchase book 27825	1 1 1 1	4

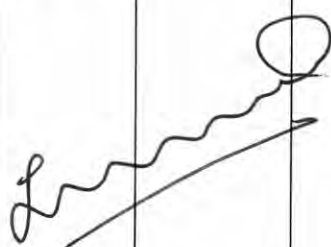
Qn No	Sub Qns	Answer Key/Value Points	Score	Total
20	a	Bank Reconciliation statement as on 31 st Jan 2015		
		Particulars	Amount Rs	Amount Rs
		Balance as per Cash Book		48000
		Add cheque issued but not Presented (5000+4000)	9000	
		Dividend Collected	1800	10800
				58800
		less cheque paid in but not Collected (2000+3500)	5500	
		Bank charges	300	5800
		Balance as per Pass Book		53000
		b. Depositors		
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22	a	Machinery Account <table><tr><td>2011 Apr 01</td><td>Cash</td><td>500000</td><td>2011 Dec 31</td><td>Depreciation</td><td>37500</td></tr><tr><td></td><td></td><td></td><td>"</td><td>Balance c/d</td><td>462500</td></tr><tr><td></td><td></td><td>500000</td><td></td><td></td><td>500000</td></tr><tr><td>2012 Jan 01</td><td>Balance b/d</td><td>462500</td><td>2012 Dec 31</td><td>Depreciation</td><td>55000</td></tr><tr><td>Sep 30</td><td>Cash</td><td>200000</td><td>"</td><td>Balance c/d</td><td>607500</td></tr><tr><td></td><td></td><td>662500</td><td></td><td></td><td>662500</td></tr><tr><td>2013 Jan 01</td><td>Balance b/d</td><td>607500</td><td>2013 Jun 30</td><td>Depreciation</td><td>25000</td></tr><tr><td></td><td></td><td></td><td>"</td><td>Cash</td><td>370000</td></tr><tr><td></td><td></td><td></td><td></td><td>P&L a/c (loss)</td><td>17500</td></tr><tr><td></td><td></td><td>607500</td><td>Dec 31</td><td>Depreciation</td><td>20000</td></tr><tr><td></td><td></td><td></td><td></td><td>Balance c/d</td><td>175000</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>607500</td></tr></table>	2011 Apr 01	Cash	500000	2011 Dec 31	Depreciation	37500				"	Balance c/d	462500			500000			500000	2012 Jan 01	Balance b/d	462500	2012 Dec 31	Depreciation	55000	Sep 30	Cash	200000	"	Balance c/d	607500			662500			662500	2013 Jan 01	Balance b/d	607500	2013 Jun 30	Depreciation	25000				"	Cash	370000					P&L a/c (loss)	17500			607500	Dec 31	Depreciation	20000					Balance c/d	175000						607500	2	b
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Qn No	Sub Qns	Answer Key/Value Points		Score	Total
23		Statement of Affairs as on 31-12-2014			
		Liabilities	Amount	Assets	Amount
		Creditors	35000	Cash	15000
		Bank OD	15000	Stock	55000
				Bills Receivable	20,000
				Debtors	40,000
		Capital (B/F)	1,90,000	Furniture	30,000
				Building	80000
			<u>2,40,000</u>		<u>2,40,000</u>
		Statement of Profit/Loss			6
		Closing Capital	1,90,000		
		Add drawings	20,000		
			<u>2,10,000</u>		
		Less Opening Capital	1,60,000		
		Less Additional Capital	10,000		
		Gross profit	40,000	3	
		Less depreciation $30,000 \times 10\%$	3000		
		Net Profit	<u>37,000</u>	1	

Qn No	Sub Qns	Answer Key/Value Points	Score	Total																																																																																			
24		Trading & P/L A/c <table><thead><tr><th>Particulars</th><th>Amount</th><th>Particulars</th><th>Amount</th></tr></thead><tbody><tr><td>To Opening stock</td><td>3,000</td><td>By Sales</td><td>91,000</td></tr><tr><td>To Purchases</td><td>77,500</td><td>By closing stock</td><td>2,400</td></tr><tr><td>" Pdn. Expenses</td><td>1,800</td><td></td><td></td></tr><tr><td>Gross Profit</td><td>11,100</td><td></td><td></td></tr><tr><td></td><td>93,400</td><td></td><td>93,400</td></tr><tr><td>To Salaries 1200</td><td></td><td>By Gross Profit</td><td>11,100</td></tr><tr><td>By O/S 1300</td><td>2,500</td><td>" Commn. 2000</td><td></td></tr><tr><td>Dep. on furniture</td><td>1,500</td><td>less Advance 800</td><td>1,200</td></tr><tr><td>Insurance 1200</td><td></td><td>By Interest</td><td>200</td></tr><tr><td>less Prepaid $\frac{1}{4}$ 300</td><td>900</td><td></td><td></td></tr><tr><td>To Net Profit</td><td>7,600</td><td></td><td></td></tr><tr><td></td><td>12,500</td><td></td><td>12,500</td></tr></tbody></table> Balance sheet <table><thead><tr><th>Liabilities</th><th>Amount</th><th>Assets</th><th>Amount</th></tr></thead><tbody><tr><td>Salary O/S</td><td>1,300</td><td>Cash</td><td>4,500</td></tr><tr><td>Commn Recd in advance</td><td>800</td><td>Debtors</td><td>25,000</td></tr><tr><td>Creditors</td><td>10,200</td><td>closing stock</td><td>2,400</td></tr><tr><td>Loan</td><td>4,300</td><td>Prepaid Insurance</td><td>300</td></tr><tr><td>Capital. 17,000</td><td></td><td>furniture 10,500</td><td></td></tr><tr><td>add NIP 7,600</td><td>24,600</td><td>less Dep. 1,500</td><td>9,000</td></tr><tr><td></td><td>41,200</td><td></td><td>41,200</td></tr></tbody></table>	Particulars	Amount	Particulars	Amount	To Opening stock	3,000	By Sales	91,000	To Purchases	77,500	By closing stock	2,400	" Pdn. Expenses	1,800			Gross Profit	11,100				93,400		93,400	To Salaries 1200		By Gross Profit	11,100	By O/S 1300	2,500	" Commn. 2000		Dep. on furniture	1,500	less Advance 800	1,200	Insurance 1200		By Interest	200	less Prepaid $\frac{1}{4}$ 300	900			To Net Profit	7,600				12,500		12,500	Liabilities	Amount	Assets	Amount	Salary O/S	1,300	Cash	4,500	Commn Recd in advance	800	Debtors	25,000	Creditors	10,200	closing stock	2,400	Loan	4,300	Prepaid Insurance	300	Capital. 17,000		furniture 10,500		add NIP 7,600	24,600	less Dep. 1,500	9,000		41,200		41,200	3 <
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Note: Give $\frac{1}{2}$ score for each entries in Trading & P/L ac.

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
		Prepared by:		
		1. Sunilkumar. K. Govt. H.S.S Valiyazhickal (4101)	10/10	
		2. Sajeevan E, GHSS Udiyur (14008)		
		3. Roji Augustine, GHSS Kattilangudi, Tanur (11032) Malapuram.		
		4. Muralidharan. K. KCPHSS. Kavassery Palakkad		
		5. Vijaya Rani. C Govt. LVHSS Arayoor, Chunkal, TVM (1136)		
		6. Moly. C-P H.S.S. of JESUS KOTHAD KOTHAD, ERNAKULAM		

FIRST YEAR HIGHER SECONDARY EXAMINATION MARCH 2017

SUBJECT : ACCOUNTANCY WITH CA

CODE. NO: 650

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
1.		Vinod - Debtor	1	1
2.		(C) - Amortisation	1	1
3		(c) - cost of installation is high	1	1
4		Current Assets - cash, stock (a) (d)	1	2
		Fixed Assets - Land, Machinery (b) (e)	1	
		(Each item carries $\frac{1}{2}$ mark) :-		
5.		* In Balance sheet, the balances of assets, liabilities and capital are derived from ledger accounts. So Balance sheet is more reliable than statement of affairs. * Balance sheet is prepared under double entry system. A statement of affairs is prepared from incomplete records — For any one meaningful explanation give 2 score —	2	2

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
b.		Input devices → keyboard (a), Mouse (c) Output devices → Printer (b), Monitor (d) — Each item carries $\frac{1}{2}$ Score —	1 1	2
7		<u>Limitations of CAS:</u> a. High cost of Training b. Staff opposition c. Disruption d. System Failure e. Breach of Security f. Inability to check unanticipated errors g. Illeffect on health. — Any 2 points — Give 2 Score —	2	2
8	a.	Entity — Account	1	2
	b.	Key Attribute — Account code/code	1	
9.	a.	Revenue Reserve / General Reserve	1	
	b.	Difference between Capital Reserve and General Reserve: i). Capital Reserve created out of Capital Profit		

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
		Revenue Reserve created out of Revenue profit. ii). Capital Reserve — For Compliance of legal requirements Revenue " — Strengthen financial position iii). Capital Reserve — Cannot be utilised for distribution of dividend Revenue Reserve — can be utilised for distribution of dividend — For Any one point of difference Give 2 Score —	2	3
10.	a.	Cost of goods sold = 30,000	2	3
	b.	Gross profit = 7,500	1	
		— IF equation for Cost of goods sold / Gross profit is given — Give 1 Score		
11.	a. Text b. Number c. Memo d. Date / Time e. Auto number f. currency g. yes / no h. Hyperlink	} * Any two data types * For citing examples	2 x 1 = 2 2 x 1/2 = 1	3

Qn No	Sub Qns	Answer Key/Value Points	Score	Total
12	a	a — Principle of Conservation (1/4)	4 × 1 = 4	4
	b	b — Dual aspect concept (iii)		
	c	c — Money Measurement (ii)		
	d	d — objectivity principle (i)		
13.	a	$\begin{array}{lcl} \text{Assets} & = & \text{Liability + Capital} \\ \hline \text{Cash + Stock} & & \\ \text{i) } 85,000 + 15,000 & = & 0 + 1,00,000 \\ \text{ii) } +10,000 - 10,000 & = & 0 + 0 \\ \text{NE } 95,000 + 5,000 & = & 0 + 1,00,000 \end{array}$	$\left. \begin{array}{l} 1 \\ 2 \end{array} \right\} 2$	4
	b	i). Cash a/c Dr 85,000 Stock a/c Dr 15,000 To Capital 1,00,000 ii Cash a/c Dr 10,000 To Sales 10,000	$\left. \begin{array}{l} 1 \\ 1 \end{array} \right\} 2$	
14.	a.	i). Error of Commission / One sided Error ii). Error of principle / Two sided Error	$\left. \begin{array}{l} 1 \\ 1 \end{array} \right\} 2$	
	b.	i). Purchase a/c Dr 3,000 To Suspense a/c 3,000 <u>OR</u> Purchase a/c Debited with Rs 3,000	$\left. \begin{array}{l} 1 \\ 1/2 \end{array} \right\}$	

Qn No	Sub Qns	Answer Key/Value Points	Score	Total																								
15.	a.	ii). Machinery a/c Dr 500 To wages 500	1 1/2 } 3	5																								
		Drawer — Arun	1 }																									
		In the book of Arun	4x1=4 }																									
		In the book of Varun																										
		<u>1/1/16</u> B/R a/c Dr 6000 To Varun 6000 <u>3/1/16</u> Cash/Bank a/c Dr 5910 Discount a/c Dr 90 To B/R 6000 <u>4/1/16</u> No. Entry																										
		<u>1/1/16</u> Arun a/c Dr 6000 To B/P 6000 <u>3/1/16</u> No Entry. <u>4/1/16</u> B/P a/c Dr 6000 To Cash/Bk 6000																										
		— For each correct entry 1 score —																										
16.	a.	Bank Reconciliation statement	1 }	6																								
	b.	BRS	5x1=5 }																									
		<table><tr><td></td><td>+</td><td>-</td></tr><tr><td>Balance as per cash book</td><td>18,000</td><td></td></tr><tr><td>cheque issued - not presented</td><td>4,000</td><td></td></tr><tr><td>Bank charges</td><td></td><td>500</td></tr><tr><td>cheque sent for collection</td><td></td><td>3,000</td></tr><tr><td>Rent collected by bank</td><td>3,500</td><td></td></tr><tr><td>Balance as per P.B</td><td>25,500</td><td>22,000</td></tr><tr><td></td><td>25,500</td><td>25,500</td></tr></table>		+	-	Balance as per cash book	18,000		cheque issued - not presented	4,000		Bank charges		500	cheque sent for collection		3,000	Rent collected by bank	3,500		Balance as per P.B	25,500	22,000		25,500	25,500		
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Qn No	Sub Qns	Answer Key/Value Points	Score	Total
17	a	— Give full score for old version, ^{method} also if correct — — items to be added — a, and d — items deducted — b and c Purchases day book		
		i). <u>Himalaya Publishers:</u> — 100 copies of A/c text @ 150/- 15,000 — 80 copies of B's text @ 120/- 9,600 24,600	1 1/2	
		ii) <u>Saradhi Books:</u> — 90 copies of A/c text @ 180/- 16,200 — 75 copies of B's text @ 140/- 10,500 26,700 less: T.D. 1,335 25,365	1 1/2	
		Total 49,965	0	
		— Give 1/2 score if Trade discount calculation is wrong — Purchases Returns Book		
		<u>Saradhi Books:</u> — 8 copies of Acc text @ 180/- 1,440 — 15 copies of B's text @ 140/- 2,100 3,540 Total 3,540	2	
	b.	Debit Note	1	

Qn No	Sub Qns	Answer Key/Value Points	Score	Total																																																								
17		OR Cash Book <table><thead><tr><th></th><th>Cash</th><th>Bank</th><th></th><th>Cash</th><th>Bank</th></tr></thead><tbody><tr><td>To Bal b/d</td><td>30,000</td><td>-</td><td>By Bal b/d</td><td></td><td>12,000</td></tr><tr><td>To cash c</td><td>-</td><td>17,000</td><td>By Bank c</td><td>17,000</td><td>-</td></tr><tr><td>To sales</td><td>15,000</td><td>-</td><td>By purchases</td><td>8,000</td><td>-</td></tr><tr><td>To Bank c</td><td>3,000</td><td>-</td><td>By salary</td><td>-</td><td>5,000</td></tr><tr><td>To Bal c/d</td><td>-</td><td>3,000</td><td>By cash c</td><td></td><td>3,000</td></tr><tr><td></td><td></td><td></td><td>By Bal c/d</td><td>23,000</td><td>-</td></tr><tr><td></td><td>48,000</td><td>20,000</td><td></td><td>48,000</td><td>20,000</td></tr><tr><td>Bal b/d</td><td>23,000</td><td>-</td><td>Bal b/d</td><td>-</td><td>3,000</td></tr></tbody></table> — For each entry $\frac{1}{2}$ score — $5\frac{1}{2}$ — For correct total $\frac{1}{2}$ score — $\frac{1}{2}$		Cash	Bank		Cash	Bank	To Bal b/d	30,000	-	By Bal b/d		12,000	To cash c	-	17,000	By Bank c	17,000	-	To sales	15,000	-	By purchases	8,000	-	To Bank c	3,000	-	By salary	-	5,000	To Bal c/d	-	3,000	By cash c		3,000				By Bal c/d	23,000	-		48,000	20,000		48,000	20,000	Bal b/d	23,000	-	Bal b/d	-	3,000	6	6		
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Scheme Finalisation

1. Aravokumar. C.H. K.K.M.H.S.S. VANDITHAVARAM, PALAKKAD Am
2. Tomy George, P St. Joseph's Boys HSS calicut George
3. P.ABOUL NNAZAR, IKITHS CHERUKULAMBA MALAPPURAM EM
4. Nancy Philip, St. Dominic HSS, Kariyappally, Kottayam Nancy Philip
5. REENA CATHERINE PAUL, SACRED HEART HSS, Thiruvananthapuram Reena
6. Daryl Dore. S.G.H.S. Muthalakeodam, Idukki Daryl
7. Prince mon. V.B. C.J.H.S. Chennad, Kozhikode Prince
8. Rajeevkumar. T.K. EMSSG HSS, Pappinisseri Rajeev
9. Leena Verghese MT HSS Pattanamthilla Leena Verghese
10. Matthew. M.A. St Joseph's HSS Kallady Wayanad Matthew
11. P. SHAJI. A.B.R.S. HSS. Vellikunnam Alappuzha Shaji
12. Biju Antony, C.M.V. HSS Pothanchira, Thiruvananthapuram Biju
13. Kollam Suresh Kollam Suresh