



Set 1 Code 67/2/1		
Part	Question Number	Answer
A	1	A) 1/10
	2	C) Rs 25000
	3	D) Rs 10000
	4	B) Pulkit's Capital Account ₹6,00,000 and Ravinder's Capital Account ₹4,00,000
	5	A) Rs 1,00,000
	6	A) Both Assertion (A) and Reason (R) are true, and Reason (R) is the correct explanation of Assertion (A).
	7	C) ₹18,000
	8	D) ₹4,20,000
	9	A) ₹1,00,000
	10	C) Private placement of shares
	11	B) ₹4
	12	A) Nominal capital OR D) Subscribed capital
	13	C) Perpetual Debentures OR B) Goodwill
	14	C) 10% OR A) ₹ 1,00,000 out of Securities Premium Account and ₹ 50,000 out of Statement of Profit and Loss
	15	A) Anisha's sacrifice 3/10 : Charu's gain 3/10 OR C) Preet's Capital A/c Dr. ₹10,000 To Saral's Capital A/c ₹10,000
	16	C) 7:3 OR D) ₹ 2,75,000
B (Analysis of Financial Statements)	27	B) Sold goods on credit
	28	D) Both the Statements are true.
	29	A) Income Statement OR D) Revenue from Operations
	30	D) 3 months or less OR A) Trade Receivables
B (Computerised)	27	A) Data point OR D) Sequential codes

Accounting	28	A) Scalability
	29	None of the given options OR C) Absence of data items
	30	D) More

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