



Set 2 Code 67/2/2		
Part	Question Number	Answer
A	1	A) 1/10
	2	B) ₹35,000
	3	A) ₹6
	4	C) Private Placement of Shares
	5	A) ₹1,00,000
	6	D) ₹4,20,000
	7	D) ₹10,000
	8	B) ₹30,000
	9	B) Both Assertion (A) and Reason (R) are true, but Reason (R) is not the correct explanation of Assertion (A).
	10	A) ₹1,00,000
	11	A) Pulkit's Capital Account ₹10,00,000
	12	A) Anisha's sacrifice = 3/10, Charu's gain = 3/10 OR D) Saral's Capital A/c Dr. ₹10,000 To Preet's Capital A/c Cr. ₹10,000
	13	D) 7:3 OR B) ₹2,75,000
	14	A) Nominal Capital (Authorised Capital) OR D) Subscribed Capital
	15	C) Perpetual Debentures OR B) Goodwill
	16	A) 15% OR A) ₹1,00,000 out of Securities Premium Account and ₹50,000 out of Statement of Profit and Loss
B (Analysis of Financial Statements)	27	D) 3 months or less OR A) Trade Receivables
	28	A) Income Statement OR D) Revenue from Operations
	29	D) Both the Statements are true
	30	B) Sold goods on credit
B (Computerised Accounting)	27	D) Direct Expenses OR C) Absence of data items
	28	D) More

	29	A) Data point OR D) Sequential codes
	30	A) Scalability

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