

PRE BOARD (2023-24)
CLASS -XII
ACCOUNTANCY (THEORY)
SUBJECT CODE- 055 MARKING SCHEME- CODE B

Q. NO.		MARKS
Q1	A.)Debited to partners capital account in old profit sharing ratio	
Q2	A)36000 PER QUARTER C). 10:5:6	
Q3	D.) Both Assertion and reason are correct and reason is the correct explanation of assertion	
Q4	D.) Rs 28	
5	B.)Rs.180000	
6	D). 21:11:8 OR B)book value	
7	C)Rs 600000, Rs 360000 and Rs 240000	
8	B)Rs 110	
9	D)Not be paid	
10	B) Rs 1600	
11	C)Rs300000	
12	c)441750	
13	C) Rs 2,40,000	
14	C) 3.5 months OR C) 400000	
15	C) Both assertion and reason are incorrect OR A) 12000 DEBENTURES	
16	B)debited to realization account OR C)15000	

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	PART B	
27	D) Short term Borrowings	
28	A). Purchase of stock in trade ₹ 3000	
29	D) Both A and B OR D)All of the above	
30	A)Investing activity	