					Accountancy Marking Scher				
					PART				
1		(Acco	unting f		it Organization Sheet of N			and Companies)	
			Liabi	ilities	Amount (₹)		Assets	Amount (₹)	(1)
			nament F Tournam nses	,	66,000				
2	(c) 6	% p.a.							(1)
3	i		to each distingui	ished from capita	nately what is do	ue to hir an);	n/her from the fir	m for advances as	(1)
4	b	) ₹4	5,000						(1)
5	7 ½ r	months							(1)
6					Journ	ıal			(1)
		Date		Particulars		L.F.	Debit (₹)	Credit (₹)	
		2018 April,1	L	Ankit's capital Ay Unnati Capital Ay Aryan's Capital Ay To Profit and (Being Profit and balance distribut change in profit	/c Dr /c Dr Loss A/c Loss debit led at time of		30,250 18,150 12,100	60,500	(1)
7		-	-	r C's Share (4, of A,B,C (10,0	00,000 X (5/1)	*	20,00,0 14,00,0		
	Valu	ue of fi	rm's Go			ŕ	6,00,0		(1/2)
									(1/2)
8	Dat	te	Particu	ılars	Journ	lal L.F	Dr Amount	Dr Amount	7
			1 41 0100				(₹)	(₹)	1 1
	201 Nov		To K (Being date of	nd Loss Suspense avleen's Capital A Kavleen's share o her death transfe account)	/c f profit up to the	2	9,375	9,375	(1)
9	<u> </u>				Journ	ıal			_

	Date	Particulars	L.F	Dr Amount (₹)	Dr Amount (₹)	
	2019 April, 1	Investment Fluctuation Reserve A/c To Investment A/c To A's capital A/c To B's Capital A/c (Being the transfer of excess Investment Fluctuation reserve to partner's capital acold profit sharing ratio)	Dr.	60,000	20,000 24,000 16,000	(1
assi	umed.	claim of the partner against the firm		y the amoun	t of liability	(1
A's B's Nev	Share = Share = w Profit S	quired from A and B each = $\frac{1}{5} X \frac{1}{2} = \frac{3}{5} - \frac{1}{10} = \frac{5}{10} = \frac{3}{10}$ Sharing ratio of A: B: C is 5:3: 2 of it sharing ratio is 5:3:2	1 10			1
	£ 2,50,000					(1
	erve Capi					\1
	Add: Less: Less: Add:	Particulars  unt paid for medicines during the year Opening Stock of medicines Closing stock of medicines Opening Creditors Closing creditors Closing creditors cine consumed during the year	,		Amount (₹)  2,00,000  50,000  (95,000)  (20,000)  10,000  ——  1,45,000  ———	6
Ba	ısis of dist	O Income and Evnendi		Passint an	d Doumont Account	_   
<del> </del>	iture	Inction Income and Expendit  It is like as profit and loss account.	ount, hence	It is the sumr	d Payment Account nary of the cash a real account.	
	ture of Ite	nature only.		of cash and b		
Pe	riod	Items in Income and Expendit account relate to the current	period.	Receipts and relate to pred	payments items may ceding and eriods.	1

				Jo	urna	ıl							
Date	÷	P	articulars					L.F	Dr Am	ount ₹)	Dr Am	nount (₹)	
Sept 2019	tember 30	P	na's Capital A/c ranjal's Capital A/c To Danish's				Dr Dr		18,000 12,000	)	30,000		
Sept 2019	tember 30	0, Of Pr		nse A/c s Capital A/c			Dr		5,400		5,400		
Sept 2019	tember 30	0, tr D	Being Danish's share ansferred to his capit anish's Capital A/c To Danish' Being amount due to ecount)	s Executor's A/c			Dr		5,35,40	00	5,35,4	00	
= 2 Profit %	2,00,00 2,00,00 = 10%	00 + 209 00 +40,0 6 - 1% = 9		X 9/100 X 5/1	0 X 6	/12 = ₹	5,400						
			I	Jo	urna								
	Date		Particulars			L.F.	Dr Ar	nount (₹)	I	Or Aı	mount (₹)		
	20 Marc	018 ch,31	(Being the de	tal A/c Dr. s Capital A/c			2,40,0 1,60,0	000		4,00	0,000		
Dr				and Loss Appr year ended 3	-								Cr
	Partic	ulars		ount (₹)	Pa	rticular	S				Amount	t (₹)	
To Net		oss A/c)	22,	00,000	Ma Bh	Loss tra aanika's aavi's ca amal's C	s capit pital a	al a/c /c			12,00,00 8,00,000 2,00,000	0	
				00,000							22,00,0		=
	the firr share	m : 22,00 of loss :	0,000 =22,00,000 X1/ profit=2,00,00		OR								
Loss of t Komal's Guarant	the firr share	m : 22,00 of loss :	=22,00,000 X1/ profit=2,00,00		OR		Bha	anu's		1	Chand's		
Loss of t Komal's Guarant	the firr share teed m	m : 22,00 of loss :	=22,00,000 X1/	00	OR	Cr	<b>Bha</b>	anu's	Cr		Chand's Or	Cr	
Loss of t Komal's Guarant	the firr share teed m	m : 22,00 of loss : ninimum	=22,00,000 X1/ profit=2,00,00	OO Alia	OR 's	Cr	Dr	anu's	Cr			Cr	
Loss of t Komal's Guarant	the firr share teed m	m : 22,00 of loss : ninimum	=22,00,000 X1/ profit=2,00,00 Particular's	Alia Dr	OR 's	Cr 18,000	Dr		Cr 4,000		Or	Cr 18,00	00

				30,000	33,000	30,0	000 1	19,000	20,000	28,000	
			RECT	IFYING JOU	RNAL EN	ITRY					
Date		Particulars			L.F.	Amo (₹)	ount		Amount (₹)		
31st Marc	h, 2017		nd's Capital a's Capital A , profit share	c incorrectly		11,00	00		3	3,000	
Partic	ulars	Extra	act of Bala	nce Sheet As at _	of Bliss	No te	Amo Curr	unt ent	Pr	nount evious	
						No ·	Year		Ye	ear	
I.	_	UITY AND Shareholder a. Share		ΓIES		1	39,70	),000			
Notes to	o Accour	nts:									
Note No.		culars						A	Amount	: (₹)	
1	A	e <b>Capital</b> <b>uthorized C</b> 0 Equity sha		0 each				9	90,00,00	0	
		<b>d Capital</b> 0 Equity sha	res of ₹ 10	0 each				5	50,00,00	0	
	Subse	c <b>ribed Capi</b> t c <b>ribed and I</b> 0 Equity sha	<b>Fully Paid</b>		2	39,00,	000				
		Forfeited Sh					,000	3	39,70,00	0	
										,	
Data	Doution	-lawa		Journ	1	A	4		A	.4	
Date	Partici				L.F.	(₹)	ount		Amoun (₹)	ıt	
	(Being partner	,		Dr l by the		6,00	00			6,000	
		ntion A/c To Bank A/c	ditor's paid	Dr		27,0	000		2	7,000	

		K's Capital Account		Or	3,000			
		To Realization A					3,000	
		(Being unrecorded ma	achine taken ov	er				
		by a partner)						
		R's Capital A/c		r	5,000			
		K's Capital A/c		r	5,000			
		S's Capital A/c		)r	5,000			
		To Profit and Lo					15,000	
		( being debit balance of		SS				
		distributed amongst pa	artners)					
19	_			•••	_		_	
	Dr.		Income and Exp				Cr	
	Evmon	J:4	For the year end				umt (₹)	
	Expend		Amount (₹)	Inco			unt (₹)	
		vertisement	13,100		onations	20,00	)0	
		t, Rates and Taxes	14,000		roceeds fr			(½ X
	To Rep		15,000		ity show	16,20		10) = 5
		iting and Stationery	16,000		ubscriptio			+ 1
		ephone expenses	1,000		ntrance fe			(subs)
	_	reciation on furniture	7,875	_	nterest on	7,200	)	
	`	x15/100x9/12)		inves	stments			
		ess of Income over	34,425					
	expend	iture					_	
			1,01,400			1,01,	400	
			=======			====	==	
	D.:		Carlo a suita di a		_		C	
	Dr Particul	orc .	Subscriptio Amount (₹)	Particula			Cr Amount (₹)	
		cription in arrears in the	6,000			advance at	4,000	
	beginni	•	0,000	end		auvance at	4,000	
	_	ne and Expenditure	52,000		ipts and Pa	vments	52,000	
		cription in advance at en		-	-	arrears at end	7,000	
	10 3003	emperon in advance at en	63,000	by Subst	on peron in t	arrears at erra	63,000	
			00,000				03,000	
20			Io	urnal				
20	Date	Particulars	30	ui iiai	L.F	Amount	Amount	
	2					(₹)	(₹)	
a)		Bank A/c		Dr.		1,05,000		[2]
α)			cation and Allotme				1,05,000	[2]
		(Being the application				1.05.000		
		Debenture Application				1,05,000		[2]
		Loss on Issue of De To 12% Debent		Dr		2,000	100000	[2]
		To Security Pre					5000	
			Redemption A/c				2000	
		(Being 1,000 deben		emium of				
		5% and redeemable						[2]
					4	_		
		Vendor A/c	CD-1 4/	Dr		9,00,000		
		Discount on issue of To 12% Debentu				1,00,000	10,00,000	
		(Being Debentures		at a			10,00,000	[2]
		(Being Debentures	issued to vendors	at a				

	discount of 10%	6)					
b)		Debenture A/c 11% debentures of ₹ 100	) issued		1000000	1000000	[2]
			Or				
c)	Date Particulars	S		L.F	Amount (₹)	Amount (₹)	
	To Ba	Redemption Investment ank A/c ified investments purch			30,000	30,000	[1 ½
	10% Deber To Deb	nture A/c penture Holder A/c	Dr	2	2,00,000	2,00,000	[1 ½
	Debenture 1	enture due for redemption Holder A/c nk A/c	on) Dr		2,00,000	2,00,000	[1 ½
	Debenture To Ger (Being the Reserve to	ment made to debenture Redemption Reserve A/ neral Reserve A/c transfer of Debenture R General Reserve on the of debentures)	c Dr	:	50,000	50,000	[1 ½
21	Dr.	Revaluati	on Account			Cr.	
	Particulars	Amount (₹)	Particulars		Amount (	₹)	
	To Machinery A/c To Furniture A/c To Provision for doubtful debts To partner's Capital A/c- Gain on revaluation Gautam's Capital A/c 27,000 Yashica's Capital A/c 9,000	21,000 5,000 8,000 36,000	By Stock A/	<b>'</b> c		70,000	[3]

Dr.		Partnei	r's Capital <i>i</i>	Account		Cr.		
Particulars	Gautam	Yashica	Asma	Particulars	Gautam	Yashica	Asma	
	(₹)	(₹)	(₹)		(₹)	(₹)	(₹)	
To Gautam's	2,67,000			By balance b/d	4,00,000	1,00,000		
current A/c				By RevaluationA/c	27,000	9,000		
				By Bank A/c			2,10,000	
				By Premium for	50,000			[:
				Goodwill				
To balance				By Yashica's current		31,000		
c/d	2,10,000	1,40,000	2,10,000	A/c				
	4,77,000	1,40,000	2,00,000		4,77,000	1,40,000	2,10,000	
	======	======	======		======	======	=======	

## Balance sheet of Gautam, Yashica and Asma As at 31.3.2018

Liabilities	Amount (₹)	Assets		Amount (₹)
Sundry Creditors	50,000	Cash		3,50,000
Bills Payable	30,000	Debtors	80,000	
Capital Accounts:-		(-) Provision for	8,000	72,000
Gautam- 2,10,000		doubtful debts		
Yashica- 1,40,000		Stock		2,10,000
Asma <u>2,10,000</u>	5,60,000	Furniture	60,000	
		(-) Depreciation	5,000	55,000
Gautam's current	2,67,000			
A/c		Machinery	2,10,000	
		(-) Depreciation	2 <u>1,000</u>	1,89,000
		Yashica's current A	A/c	31,000
	9,07,000			9,07,000
	=======			=======

Working Note:- Total Capital of the firm =2,10,000 x 8/3 = 5,60,000

Gautam's capital in the firm  $=5,60,000 \times 3/8$ 

= 2,10,000

Yashica'S capital in the firm = 5,60,000x2/8

= 1,40,000

## OR

Dr.	Revaluation Account	Cr.

Particulars	Amount (₹)	Particulars	Amount (₹)
To Provision for	700	By Creditors A/c	2,500
doubtful debts			
To Partner's Capital			
A/c – Gain on			
Revaluation			
X 900			
Y 600			
Z <u>300</u>	1,800		
			2,500
	2,500		=======
	========		

Dr. **Partner's Capital Account** Cr.

Particulars	<b>X</b> (₹)	<b>Y</b> (₹)	<b>Z</b> (₹)	Particulars	<b>X</b> (₹)	<b>Y</b> (₹)	<b>Z</b> (₹)	
To Z's capital A/c	9,000		3,000	By balance b/d	90,000	60,000	30,000	
•				By Reserve A/c	3,000	2,000	1,000	
To Cash a/c		9,000		By Revaluation A/c	900	600	300	
				By Workmen				
To Y's Loan A/c		68,600		compensation Fund	4,500	3,000	1,500	
		•		A/c				
To balance c/d	90,000		30,000					
				By X's Capital A/c		9,000		
				By Y's Capital A/c		3,000		[3
				1				
				By Cash A/c	600		200	
	99,000	77,600	33,000		99,000	77,600	33,000	
	======		======		======	======	======	

[3]

[2]

## Balance sheet of X and Z As at 31st March, 2018

Liabilities	Amount (₹)	Assets		Amount (₹)
Sundry Creditors	14,100	Cash		6,800
		Debtors 2	21,000	
Y's Loan A/c	68,600	(-) Provision for	<u>2,100</u>	18,900
		doubtful debts		
Capital Accounts:-		Stock		19,000
X- 90,000		Machinery		58,000
Y <u>- 30,000</u>	1,20,000	Building		1,00,000
	2,02,700			2,02,700

[2]

Working note:-

1. Calculation of Gaining Ratio:

	^	I	_
Old Ratio	3/6	2/6	1/6
New Ratio	3/4		1/4
Gaining Ratio	3/12		1/12

2. Y's share of Goodwill 36,000X 2/6 = 12,000

1	1
,	,
_	_

Date	Particulars	L.F	Amount	Amount	
			(₹)	(₹)	
	Bank A/c Dr		36,00,000		
	To Share Application A/c			36,00,000	
	(Being application money received)				
	Share Application A/c Dr		36,00,000		
	To Share Capital A/c			24,00,000	
	To Call in Advance A/c			12,00,000	
	(being application money transferred to				
	share capital, securities premium reserve,				
	calls)				
	Share Allotment A/c Dr		24,00,000		
	To Share Capital A/c			16,00,000	
	To Security Premium Reserve A/c			8,00,000	
	(Being allotment money due)				
	Bank A/c Dr	1	11,76,000		
	Call in Advance A/c Dr		12,00,000		
	Call in arrear A/c Dr		24,000		
	To Share Allotment A/c			24,00,000	
	(Being first call money received)				
	Share First Call A/c DR		24,00,000		
	To Share Capital A/c			24,00,000	
	(Being first call money due)				
	Bank A/c Dr		22,32,000		
	Call in Arrears A/c Dr		1,68,000		
	To Share First Call			24,00,000	
	(Being first call money received)				
	Share Capital A/c Dr		4,48,000		
	Security Premium Reserve A/c Dr		16,000		
	To Call in Arrear A/c DR			2,72,000	
	To Share Forfeited A/c			1,92,000	
	(Being Dhwani and Sargam's share's				
	forfeited for non- payment of allotment				
	and/or call money)				
	Bank A/c Dr		19,00,000		
	To Share Capital A/c			1,60,000	

		To Security Premium Reserve A/c (Being forfeited share's reissued for 95 per share ₹ 80 paid up)  Share Forfeited A/c To Capital Reserve A/c (Being balance in share forfeiture account		92,00	00	30,000 92,000	[11/2		
		transferred to capital reserve)					[1]		
		Or					[1]		
a)	Date	Particulars	L.F	Amour (₹)	nt Amount	;			
		Equity Share Capital A/c Dr To Equity Share Forfeited A/c To Calls in Arrears A/c ( Being forfeiture of 10 shares executed)		70	50 20				
		Bank A/c Dr  To Share Capital A/c (Being eight shares reissued to Y as ₹ 8 per share paid up for ₹ 8 per share)		64	64		[1]		
		Equity Share Forfeited A/c Dr. To Capital Reserve A/c (Being gain on reissue of forfeited shares transferred to Capital Reserve)		40	40				
b)				·		_	[1]		
	Date		L.F /	xmount (₹)	Amount (₹)		[1]		
		Equity Share Capital A/c Dr Security Premium A/c Dr To Equity Share Forfeited A/c To Calls in Arrears A/c ( Being Mr. M's shares forfeited)		1,600 800	1,200 1,200		[2]		
c)			·						
	Date	Particulars	L.F	Amoun (₹)	t Amount (₹)				
		Equity Share Capital A/c Dr To Share Forfeited A/c To Calls in Arrears A/c ( Being 50 shares forfeited for non-payment of calls)		500	350 150		[1]		
		Bank A/c Dr Share Forfeited A/c Dr To Share Capital A/c (Being 20 shares reissued for ₹ 8 per share)		160 40	200		[1]		
		Share Forfeited A/c Dr. To Capital Reserve A/c (Being gain on reissue of forfeited shares transferred to Capital Reserve)		100	100		[1]		
Th	e current	ratio will increase					1		
	a) Inve	ntory Turnover Ratio and Working Ca	pital	Turnove	r Ratio		[1]		
+	creased bor union	is analyze the financial statements.					[1]		
La	<ul> <li>Labor unions analyze the financial statements:</li> <li>a) To assess whether an enterprise can increase their pay.</li> <li>b) To check whether an enterprise can increase productivity or raise the prices of products/ services to absorb a wage increase.</li> </ul>								

		` •	vant point to be	marked)					
27		ash flow from Investing Activities							
	Inflow				Amount (₹)				
	Dividend Received		70,000				F 1 / 3		
	Sale of Old Machinery		69,000			[ ½]			
	Outflows  Durchase of Machinery			(0.00.000)			Γ 14		
	Purchase of Machinery				(7,61,000)	(9,00,000)			$\begin{bmatrix} 1/2 \\ 1 \end{bmatrix}$
28	Net Cash outflow from Investing Activities (7,61,000)								
20	False.							[1]	
29	Answe	r – I-c; II- b; II	I- a						[1]
30	Net Pro $x - 30$ / $x = ₹ 7$ x = ₹ 1	ofit Before Tax (100  (x)) = ₹ 7,0 (0,00,000  (100/76)) (0,00,000  (100/76))	– Tax paid = Ne 0,000 0)	et Profit	After Tax				
	Interes Earnin	g Before Interes	100 (₹ 20,00,000 st and Tax = Net = ₹ - ₹	t Profit E	Before Tax + I 00 + ₹ 1,20,00		yment		[1]
	Interes	t Coverage ratio	$a - Earning\ Before$	re Interess	t and Tax				
		t Coverage Rat t Coverage Rat	io = ₹ 11,20,000 io = 9.33  times	/ ₹ 1,20,	000				[1]
		Ι_			Or		T		
	S. Item				Major Head		Sub H	ead	[1]
	i.	Debentures with maturity period in current financial year			Current Liab	oilities		Other Current Liabilities	
	ii)	Securities Pre	emium Reserve		Shareholder	's Fund	Fund Reserves and Surplus		[1]
	iii)	Provident Fur	nd		Non-Curren Liabilities	•			
31	Partic	ulars	2016-17 (₹)	201	7-18 (₹)	Absolut Increas Decreas	e/	Percentage Increase/ Decrease (%)	
	Reveni Operat	ue from ions	n 10,00,000		00,000	2,00,000	)	20%	[ ½ X 8]
	Add ot	her Income	50,000	60,0		10,000		20%	]
	Total I	Total Revenue 10,5			2,60,000 210,000 20%				
	Expenses		60,0		10,000		20%	_	
		pefore tax	10,00,000		12,00,000     2,00,000     20%       6,00,000     1,00,000     20%			4	
			0,000	1,00,000		20%	-		
	Or						_		

Particulars	Note no.	Absolute Amounts		Percentage of Balance sheet Total	
		31.3.2018 (₹)	31.3.2019 (₹)	31.3.2018 (%)	31.3.2019 (%)
I EQUITY AND LIABILITIES					
1. Shareholder's Funds:					
a. Share Capital		4,00,000	5,00,000	66.7	62.5
b. Reserve and Surplus		1,20,000	1,60,000	20	20
2. Current Liabilities:					
a. Trade Payable		80,000	1,40,000	13.3	17.5
Total		6,00,000	8,00,000	100	100
I ASSETS					
1. Non-Current Assets:					
a. Fixed Assets: i. Tangible Assets		2,40,000	3,20,000	40	40
ii. Intangible Assets		60,000	40,000	10	5
2. Current Assets					
		CO 000	1 60 000	10	20
a. Inventories b. Trade Receivables		60,000 2,00,000	1,60,000 2,40,000	10 33.3	20 30
c. Cash and Cash Equivalents		40,000	40,000	6.7	5
Total		6,00,000	8,00,000	100	100
Cash Flow Statement A	s per AS	3 (Revise	<u> </u> ed)		
Particulars	-	(210)120			
I Cash from Operating Activity					
Net Profit Before Tax					
Profit during the year		1,50,000			
Add transfer to Reserve		<u>50,000</u>			
				2,00,000	
Add:- Non Cash Non-Operating Expenses				, ,	
Depreciation provided		40,000			
Loss on Sale of Assets		18,000			
Goodwill Amortised		5,000		63,000	
Less Non-Operating Income					
Operating Profit before Working Capital				2,63,000	
Add Increase in Trade Payable		17,000		$\frac{17,000}{2,80,000}$	
Less : Increase in Inventory		(75,000)			
Increase in Trade Receivable		(67,000)		(1,42,000	))
Cash From Operating Activities before Tax		(27,000)		1,38,000	
Less Tax Paid				(30,000	
Cash From Operating Activities After tax				1,08,000	

	Dr	Machinery A	A/c	Cr			
	Particulars	Amount (₹)	Particulars	Amount (₹)	[1]		
	To Balance b/d	2,00,000	By Accumulated Depreciation	20,000			
	To Bank A/c	1,60,000	By Loss on sale of Fixed Asset	18,000			
	(Purchases)		Dr. Donle A /o	42,000			
			By Bank A/c By Balance c/d	2,80,000			
		3,60,000	By Baranec C/G	3,60,000			
		3,00,000		3,00,000			
	Dr	Accumulated Dep	preciation A/c	Dr	[1]		
	Particulars	Amount (₹)	Particulars	Amount (₹)	[-]		
	To Machinery A/c	20,000	By balance b/d	80,000			
	To Balance c/d	1,00,000	By Statement of Profit and loss	40,000			
			account				
		1,20,000		1,20,000			
			A DOT D				
			PART B PTION 2				
		(Computer	rised Accounting)				
	Attributes of information to	be stored in Pay	roll data base: (Any two)				
	(i) Name				[ 1/2		
	(ii) ID				[ ½		
	(iii) Designation						
	(iv) Location						
	(v) Basic Pay						
	(V) Basic I ay						
+	Angwar : a) Congration of r	anorte and inform	nation in fixed format		[1]		
+							
1	a); c); b)						
-	Ans :- a) - ii; b) - i); c) - iii)	1	1 1 11 11	. 1	[1]		
	The activity sequence of the	basic informatio	n mode is collect data, org	ganize and process	[1]		
	it and						
_	Then communicate the infor						
		tenance is gener	ally low with Generic Software	e and is relatively	[1]		
	high with Specific software						
	Ans :- d)				[1]		
	The Adjusting entry is record	led to relate the	figures to the trading period. S	uppose, premises			
	have been sublet on March 3	1, and three mor	nths' rent, has been received in	advance amounting			
	to Rs. 12000. While preparing	g accounts up to	31st March, one should take i	nto account only one			
			account (accounting period co				
		-	year and will be credited to pr	± /:			
	next year. The adjusting entr		y war war war o' o' o' waroo we pr	0117 0110 1000 0000 00117			
	and any and any and any	, <u></u> 0 <b></b> ,					
	Rer	t Account Dr			[3]		
	Kei		ce Rent Account		-		
	Pant Pagaivad in advance A		ility' and is shown in the balar	uca shaat			
	Rem Received in advance A	count is a Liab	my and is shown in the balar	ice sheet.			
			Or				
	Tuonguage are and a sure of Co	C marrida CC	Colont time to also because 1	oto opposibilit 1			
	- ·	-	icient time to plan, increases da	<u>-</u>			
			d accounting, the organisation				
	transparency for day to day b	ousiness operatio	ns and access to the vital infor	mation.			
					[3]		
	<u> </u>		ume of data processing in tune	_	اری		
- [	the size of the business. The	software can be	used for any size the business	and type of the			
- 1	organisation.				1		

31	PMT:- The PMT function calculates the periodic payment for an annuity assuming equal					
	payments and a constant rate of interest.					
	The syntax of PMT function is as follows:					
	= PMT (rate, nper, pv, [fv], [type])					
	where Rate is the interest rate per period,					
	Nper is the number of periods,					
	Pv is the present value or the amount the future payments are worth presently,					
	future value or cash balance that after the last payment is made (a future value of zero when we omit this optional argument)					
	Type is the value 0 for payments made at the end of the period or the value 1 for payments made					
	at the beginning of the period. The PMT function is often used to calculate the payment for	[4]				
	mortgage loans that have a fixed rate of interest					
32	A format change, such as background cell shading or font colour that is applied to a cell when a					
	specified condition for the data in the cell is true. Conditional formatting					
	is often applied to worksheets to find:					
	a. Data that is above or below a certain value. Duplicate data values.					
	b. Cells containing specific text. Data that is above or below average.					
	c. Data that falls in the top ten or bottom ten values.					
	Benefits of using conditional formatting:					
	i) Helps in answering questions which are important for taking decisions.					
	ii) Guides with help of using visuals.	[6]				
	iii) Helps in understanding distribution and variation of critical data.					