



ST. LAWRENCE HIGH SCHOOL

A Jesuit Christian Minority Institution



Worksheet 42

Sub: Accountancy

Class: XII

Chapter: Unit 2: Reconstruction of Partnership

F.M.: 15

Topic: Death of Partner 3

Date: 1/08/2020

Choose the correct alternatives:

1 x 15 =15

1. Partners in problem 2 are
(a) X,Y & Z; (b) A,B & C; (c) Ram, Rahim & Alex; (d) none of them.
2. The old PSR in the given sum is
(a) 5:3:2; (b) 3:2:1; (c) 1:1:1; (d) none of these.
3. The date of death of the deceased partner is
(a) 1st April; (b) 1st May; (c) 1st June; (d) 1st July.
4. The total of balance sheet before the date of death of the partner is
(a) ₹1,50,000; (b) ₹1,67,000; (c) ₹2,00,000; (d) none of these.
5. The building should be revalued at
(a) ₹80,000; (b) ₹70,000; (c) ₹60,000; (d) none of these.
6. The provision for doubtful debts has been
(a) increased; (b) decreased; (c) remains unaltered; (d) none of these.
7. The executor of the deceased partner will get interest on capital @
(a) 10% p.a.; (b) 8% p.a.; (c) 6% p.a.; (d) none of these.
8. Average profit of the given sum is
(a) ₹24,000; (b) ₹11,000; (c) ₹10,000; (d) ₹12,000.
9. The amount of goodwill in the given sum is
(a) ₹24,000; (b) ₹11,000; (c) ₹10,000; (d) ₹12,000.
10. A's share of goodwill in the given sum is
(a) ₹24,000; (b) ₹11,000; (c) ₹10,000; (d) ₹12,000.
11. Profit on Revaluation in the given sum is
(a) ₹3,250; (b) ₹2,167; (c) ₹1,083; (d) ₹6,500.
12. A's share of profit in the given sum is
(a) ₹3,250; (b) ₹2,167; (c) ₹1,083; (d) ₹6,500.
13. B's share of profit in the given sum is
(a) ₹3,250; (b) ₹2,167; (c) ₹1,083; (d) ₹6,500.
14. C's share of profit in the given sum is
(a) ₹3,250; (b) ₹2,167; (c) ₹1,083; (d) ₹6,500.
15. Amount of P/L Suspense in the given sum is
(a) ₹1,375; (b) ₹2,000; (c) ₹4,000; (d) none of these.

Compiled by
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