

Maximum Marks: 80

Time Allowed: Three Hours

Reading Time: Additional Fifteen Minutes

Instructions to Candidates

1. You are allowed an **additional fifteen minutes** for **only** reading the paper.
2. You must **NOT** start writing during reading time.
3. This Question Paper has **16 printed pages**.
4. It is divided into **three** sections and has **18 questions** in all.
5. **Section A** is compulsory and has **ten** questions.
6. You are required to attempt **all** questions either from **Section B** or **Section C**.
7. **Section B** and **Section C** have **four** questions each.
8. Internal choices have been provided in **five** questions in **Section A** and in **two** questions each in **Section B** and **Section C**.
9. While attempting **Multiple Choice Questions** in **Sections A, B and C**, you are required to write **only ONE** option as the answer.
10. **All calculations should be shown clearly.**
11. All workings, including rough work, should be done on the same page as, and adjacent to, the rest of the answer.
12. The intended marks for questions or parts of questions are given in the brackets [].

Instruction to Supervising Examiner

1. Kindly read **aloud** the Instructions given above to all the candidates present in the examination hall.

SECTION A (60 Marks)

Answer *all* questions.

Question 1

In subparts (i) to (v) choose the correct options and in subparts (vi) to (x) answer the questions as instructed.

- (i) Aarti and Kriti are partners in a firm sharing profits and losses in the ratio of 2:1. At the time of Leena's admission, the value of Equipment in the Balance Sheet was ₹ 40,000 which on re-assessment was found to be undervalued by 20%. Calculate the value of Equipment to be shown in the Balance Sheet of the reconstituted firm. [1]
- (a) ₹ 32,000
(b) ₹ 40,000
(c) ₹ 48,000
(d) ₹ 50,000
- (ii) Aashi, a shareholder in TLC Ltd., holds 3,600 shares. She paid the First and Final Call at ₹ 5 per share on 1st November, 2024 at the time of allotment, whereas the First and Final Call was due on 1st March, 2025. [1]
- Interest on Calls-in-Advance as per Table F of the Companies Act, 2013 will be:
- (a) ₹ 270
(b) ₹ 300
(c) ₹ 360
(d) ₹ 720
- (iii) Choose the correct ways by which total amount due to a retiring partner is settled on the date of retirement. [1]
- P Paid off on the date of retirement.
Q Transferred to the executor's account.
R Transferred to the retiring partner's loan account.
S Partly paid off and partly transferred to the retiring partner's loan account.
- (a) P, Q, R
(b) P, R, S
(c) P, Q, S
(d) Q, R, S

- (iv) Rina, a partner in a firm, withdrew ₹ 3,300 at the end of each quarter during the year ended 31st March, 2025. [1]

What will be the amount of Interest on Drawings charged @ 8% per annum?

- (a) ₹ 99
- (b) ₹ 165
- (c) ₹ 396
- (d) ₹ 1056

- (v) **Assertion:** Goodwill is recorded in the books of a firm only when some money or money's worth is paid in consideration. [1]

Reason: Goodwill is an intangible asset.

Which one of the following is correct?

- (a) Both Assertion and Reason are true and Reason is the correct explanation for Assertion.
- (b) Both Assertion and Reason are true but Reason is not the correct explanation for Assertion.
- (c) Assertion is true and Reason is false.
- (d) Both Assertion and Reason are false.

- (vi) Rohit and Ali were partners in a firm. At the time of dissolution, Rohit paid realisation expense of ₹ 5000, while it had to be borne by Ali. [1]

How was the above transaction recorded in the books of the firm on the date of dissolution?

- (vii) On 1st April, 2024, JP Ltd., an unlisted construction company had 25,000, 6% Debentures of ₹ 100 each to be redeemed on 31st December, 2024 at a premium of 10%. [1]

Calculate the amount to be invested by JP Ltd. in Debenture Redemption Investment A/c on 30th April, 2024.

- (viii) On dissolution of a partnership firm, Machinery stood at ₹ 2,50,000 and Accumulated Depreciation against it at ₹ 30,000. One of the creditors to whom an amount of ₹ 3,00,000 was due, agreed to take over the Machinery at 10% less than the net value and balance by cheque. [1]

You are required to calculate the amount to be paid to the creditor by cheque.

- (ix) Jewar Ltd. borrowed an amount of ₹ 5,00,000 from Promising Bank on 1st October, 2024 and issued 5,500, 8% Debentures of ₹ 100 each as collateral security. [1]

Pass the journal entry to record the loan taken from Promising Bank.

- (x) 'Reliance Industries Ltd. has 8.25% Secured Redeemable Non-Convertible Debentures. Maturity date 30th October, 2025.' [1]

(Source(edited): www.indiabonds.com)

Mention the heading and the sub-heading under which 8.25% debentures of Reliance Industries Ltd. will appear in their Balance Sheet as at 31st March, 2025.

Question 2**[3]**

Aman, Jagat, and Vinny were partners sharing profits and losses in the ratio of 6:3:1. On 31st March, 2025 their Balance Sheet showed the following:

Balance Sheet of Aman, Jagat and Vinny (An extract)
As at 31st March, 2025

Particulars	(₹)
General Reserve	90,000
Workmen Compensation Reserve	60,000
Profit & Loss A/c (Dr)	30,000

On 1st April, 2025, Jagat died. On that date, claim against Workmen Compensation amounted to be ₹ 20,000.

The new profit-sharing ratio between Aman and Vinny was decided to be equal. The continuing partners also decided to retain the above items at their book value after considering the claim against Workmen Compensation.

You are required to pass an *Adjusting entry* for the reconstituted firm on the date of Jagat's death.

Question 3

Rogers Ltd. issued 15,000, 7% debentures of ₹ 100 each on 1st October, 2024, redeemable at a premium of 14% after five years. It had a balance of ₹ 2,40,000 in Securities Premium Account on 1st April, 2024.

You are required to:

- (i) **Prepare the Premium on Redemption of Debentures Account for the year 2024-25.** [2]
- (ii) **Pass the journal entry for Rogers Ltd. for writing off capital losses on 31st March, 2025.** [1]

OR

During the year 2024-25, ATP Ltd. issued 9% debentures of ₹ 100 each as per details given below:

- The Underwriter to be paid a commission of ₹ 96,000. 25% of the amount was paid by cheque and the balance was paid by the issue of debentures at a discount of 10% to be redeemed at par.
- 15,000 debentures were issued to promoters at par.

You are required to give the necessary journal entries for the above transactions as recorded in the books of ATP Ltd. [3]

(Ignore writing off capital losses and interest on debentures.)

Question 4

Soya, Zoya and Roma were partners in a firm sharing profits and losses in the ratio of 2:3:5. On 31st March, 2025, Soya retired and Zoya and Roma continued the partnership.

Following information appeared in the books of their firm on the date of Soya's retirement:

Particulars	(₹)
Advertisement Suspense A/c	40,000
Workmen Compensation Reserve	27,000

Additional Information:

- The partners decided that Goodwill of the firm to be valued at two years' purchase of previous four years' average profits.
- Profit and Loss for the previous four years were as follows:

Year	Profit / Loss (₹)
2021-22	20,000
2022-23	19,000
2023-24	(7,000)
2024-25	18,000

You are required to:

- Calculate the value of the Goodwill of the firm. [1]
- Pass the journal entries showing adjustments of the above items on the date of Soya's retirement (excluding the entry for Goodwill). [2]

OR

Romy and Shreya are partners in a firm, sharing profits and losses in the ratio of 5:3.

On 1st April, 2025, following balances are shown in the books of the firm.

Particulars	(₹)
Romy's Capital	85,000
Shreya's Capital	65,000
General Reserve	25,000

On 1st April, 2025, they admit Susie as a partner for $\frac{1}{5}$ th share in future profits of the firm.

Additional information:

- The partners decide that the Goodwill of the firm to be valued at two years' purchase of super profit of the previous four years.
- Normal rate of return in the similar partnership business is 12% per annum.
- Profit and Loss for the previous four years are as follows:

Year	Profit / Loss (₹)
2021-22	46,000
2022-23	20,000 (excluding Supervisor's salary of 8,000)
2023-24	1,80,000
2024-25	(60,000)

From the above information, you are required to:

- Calculate the value of firm's Goodwill on the date of Susie's admission. [2]
- Give the journal entry for distribution of General Reserve on the date of Susie's admission. [1]

Question 5**[3]**

Dhruv Ltd., an unlisted manufacturing company had 15,000, 10% Debentures of ₹ 100 each due for redemption at par on 31st March, 2025. On this date, the company had the required amount in its Debenture Redemption Reserve Account.

On 30th April, 2024, the company had invested the required amount in the Debenture Redemption Investment Account earning interest @ 10% per annum. It was realised on the date of redemption of debentures and debentures were redeemed.

You are required to pass the necessary journal entries for the year 2024-25.

(Ignore the Interest on Debentures)

Question 6**[6]**

Alok, Bobby and Karim were partners sharing profits and losses in the ratio of 2:3:5. Their Balance Sheet on the date of dissolution i.e., as at 31st March, 2025 was as follows:

Balance Sheet of Alok, Bobby and Karim**As at 31st March, 2025**

Liabilities	(₹)	Assets	(₹)
Sundry Creditors	24,000	Freehold Premises	40,000
Employees' Provident Fund	20,000	Machinery	44,000
Bobby's Loan	24,000	Investment	40,000
Alok's Capital	48,000	Stock	24,000
Bobby's Capital	34,400	Debtors	22,000
Karim's Capital	41,600	Less Provision for doubtful debts	2,000
		Accrued Commission	4,000
		Cash at Bank	20,000
	1,92,000		1,92,000

Following adjustments took place on the date of dissolution of the firm:

- Creditors were paid at a discount of 10%.
- Freehold Premises was taken over by Karim at ₹ 39,000.
- Other assets realised: Machinery at ₹ 50,000 and Stock at ₹ 22,000 and Debtors @ 35% of the amount due.
- Realisation expenses were to be borne by Alok for which he was entitled to a remuneration of ₹ 3,600.
- Bobby's loan was settled with an interest of ₹ 1,200.

You are required to prepare the Realisation Account.

Question 7

Lilac Ltd. registered with a capital of 7,50,000, Equity Shares of ₹ 10 each.

On 1st June 2024, the company issued 25,000 Equity Shares as fully paid to Costa Ltd., as purchase consideration for the purchase of Plant & Equipment.

1,00,000 shares were issued to the public at par.

The company called 60% of the nominal value of the shares from the public during the year 2024-25.

The amount called was received by the company.

You are required to prepare:

- (i) **The Balance Sheet of Lilac Ltd. showing the above-mentioned items as at 31st March, 2025.** [3]
- (ii) **Notes to Accounts** [3]

Question 8

Pia and Ria were partners sharing profits and losses in the ratio of 3:2. Their Balance sheet as at 31st March 2025 was as follows:

Balance Sheet of Pia and Ria
As at 31st March, 2025

Liabilities	(₹)	Assets	(₹)
Creditors	40,000	Cash at Bank	27,000
Bills Payable	5,000	Stock	87,000
Bank Loan	7,000	Building	1,40,000
Workmen Compensation Reserve	35,000	Profit and Loss A/c	3,000
Pia's Capital	80,000		
Ria's Capital	90,000		
	2,57,000		2,57,000

On 1st April 2025, they admitted Tina for $\frac{1}{4}$ th share, subject to the following terms:

- (a) Tina to bring in capital equal to $\frac{1}{5}$ th of the total capital of Pia and Ria after all adjustments were made including premium for Goodwill.
- (b) Tina's share of goodwill was valued at ₹ 10,000 which she was unable to contribute in cash.

Additional information:

- Profit on revaluation of the firm amounted to ₹ 12,500 at the time of Tina's admission.

You are required to:

- (i) **Prepare Partners' Capital Account.** [5]
- (ii) **Give the journal entry for Tina's share of Goodwill.** [1]

OR

Riddhi and Ronny were partners sharing profits and losses in the ratio of 2:3. Their Balance Sheet as at 31st March 2025 was as follows:

Balance Sheet of Riddhi and Ronny
As at 31st March, 2025

Liabilities	(₹)	Assets	(₹)
Riddhi's Capital	15,000	Goodwill	1,000
Ronny's Capital	35,000	Building	40,000
General Reserve	15,000	Investment	10,000
Creditors	35,000	Debtors	29,000
Investment Fluctuation Reserve	5,000	Cash at Bank	25,000
	1,05,000		1,05,000

On 1st April 2025, Aditi was admitted to the firm on following terms:

- New profit-sharing ratio of partners to be 2:2:1.
- Aditi to bring in ₹ 45,000 as capital and the required amount of premium for goodwill in cash.
- Creditors to be paid ₹ 1,750 less.
- The goodwill of the firm to be valued at ₹ 50,000.
- Provision for doubtful debts ₹ 1,000 to be kept out of General Reserve.
- Investments to be taken over by Riddhi at ₹ 10,000.

You are required to:

- Pass necessary journal entries for the Revaluation.
- Prepare Partners' Capital Account.

[1]

[5]

Question 9

Gokul Ltd., registered with a capital of 2,50,000 shares of ₹ 10 each. Of these, 1,00,000 shares were offered for public subscription at a premium of ₹ 4 per share payable as under:

On Application	₹ 3
On Allotment	₹ 6 (including premium)
On First and Final Call	₹ 5

Applications were received for 1,10,000 shares of which applications for 10,000 shares were rejected and the amount refunded immediately.

All the money was received except from a shareholder, Kavi who was holding 2,500 shares. He failed to pay Allotment money and First and Final Call money. His shares were, thus, forfeited. 1,800 of the forfeited shares were re-issued to another shareholder at ₹ 12 per share which were fully paid.

You are required to:

- Prepare Cash Book.
- Prepare Securities Premium Account.
- Calculate the amount of gain on re-issue of forfeited shares.

[6]

[3]

[1]

OR

JK Ltd. issued 75,000 Equity Shares of ₹ 10 each at a premium of ₹ 3 per share payable as follows:

On Application	₹ 4
On Allotment	₹ 7 (including premium)
On First and Final Call	₹ 2

The company received applications for 95,000 Equity Shares. Applications were rejected for 15,000 Equity Shares and the remaining applications were allotted on pro-rata basis.

Sara, an applicant for 800 shares failed to pay the Allotment and First and Final Call money. Her shares were forfeited, out of which 50% shares were re-issued at ₹ 7 per share fully paid.

You are required to:

- (i) Pass journal entries to record the above transactions in the books of JK Ltd. [8]
- (ii) Prepare Share Forfeiture Account. [2]

Question 10

Vidhi, Ria and Sia started a firm in partnership on 1st April, 2024. Vidhi contributed ₹ 2,50,000, Ria brought Furniture for ₹ 1,50,000 and Sia brought Office Equipment worth ₹ 1,00,000. They decided to share profits and losses on the basis of their initial capital contributions.

On 1st September, 2024, Ria gave a loan of ₹ 75,000 to the firm.

Their Partnership Deed provided the following:

- (a) Interest on Capital to be allowed @ 10% per annum.
- (b) Interest on Drawings to be charged @ 12% per annum.
- (c) Salary allowed to Vidhi ₹ 6,000 per quarter.
- (d) Sia to be entitled to a commission of 10% of the net profit after charging such commission.
- (e) Interest on partner's loan to be allowed @ 6% per annum.
- (f) During the year, Vidhi withdrew ₹ 3,000 at the beginning of every month and Ria withdrew ₹ 2,000 on 1st January, 2025.

The trading profit of the firm before considering any of the above provisions was ₹ 2,75,000 for the year ended 31st March, 2025.

You are required to do the following for the year 2024-25:

- (i) Prepare Profit and Loss Appropriation Account. [8]
- (ii) Give the closing entry for Interest on Ria's loan. [1]
- (iii) Give the adjusting entry for commission allowed to Sia. [1]

OR

- (A) Diya and Keya are partners in a firm sharing profits and losses in the ratio of 4:1. On 1st April 2024, the capital balances of Diya and Keya were ₹ 75,000 and ₹ 90,000 respectively. [4]

The profit of ₹ 62,500 for the year ended 31st March, 2025 was distributed equally between the partners without allowing:

- Interest on Capital @ 10% per annum
- Salary to Diya at ₹ 1,200 per month and Keya at ₹ 1,800 per month.

You are required to pass a single rectifying entry. Show your workings clearly.

- (B) Joy and Akshit are partners, sharing profits and losses in the ratio of 7:3. On 1st April, 2024, their Fixed Capitals stood at ₹ 3,25,000 and ₹ 4,75,000 respectively.

Additional information:

- Joy took a loan of ₹ 48,000 on 1st October, 2024 from the firm. The firm charged an interest of ₹ 2,400.
- Interest on Capital was allowed to the partners @10% per annum.
- Joy withdrew ₹ 25,000 from his Fixed Capital on 1st January, 2025.

Trading profit of the firm for the year ended 31st March, 2025 was ₹ 92,975 before considering the above information.

You are required to:

- (i) Prepare Partners' Capital Account and Current Account. [4]
- (ii) Give the journal entry for distribution of profits between the partners. [2]

SECTION B (20 Marks)

Question 11

In subparts (i) and (ii) choose the correct options and in subparts (iii) to (v) answer the questions as instructed.

- (i) Delta Ltd. provided the following information:

[1]

Particulars	31 st March 2025 (₹)	31 st March 2024 (₹)
Proposed Dividend	96,000	88,000

The amount of Proposed Dividend to be paid while preparing Cash Flow Statement for the year ended 31st March, 2025 will be:

- (a) ₹ 8,000
- (b) ₹ 88,000
- (c) ₹ 96,000
- (d) ₹ 1,84,000

- (ii) In a company's balance sheet, reduction in the value of Marketable Securities will be considered a component of: [1]
- Cash equivalent
 - Investing Activity
 - Financing Activity
 - Operating Activity
- (iii) The consolidated Earnings per Share of Tata Motors for the quarter ended 30th June, 2025, shows ₹ 10.66. [1]

(Source: www.tatamotors.com)

What formula would Tata Motors use to calculate their Earnings per Share?

- (iv) PR Ltd. provided the following information for the year ended 31st March, 2025. [1]

Particulars	(₹)
Interest on Debentures	27,500
Interest on Bank Overdraft	3,500
Interest on Cash Credit	1,500

Mention the amount of interest to be used as a component for calculating Interest Coverage Ratio.

- (v) **Statement of Profit and Loss of ITC Ltd. (An extract)** [1]
For the year ended 31st March, 2025

Particulars	31 st March 2025 (Cr.)	31 st March 2024 (Cr.)
Employees' Benefit Expenses	3416.73	3200.93

(Source (edited): ITC Annual Report, 2025)

Calculate the percentage change in Employees' Benefit Expenses.

Question 12

From the following particulars of Shrey Ltd., you are required to prepare a Common Size Balance Sheet as at 31st March, 2025. [3]

Particulars	31 st March 2025
Shareholders' Funds	9,00,000
Non-Current Assets	12,00,000
Working Capital	1,50,000
Current Liabilities	1,50,000
Non-Current Liabilities	4,50,000

Question 13

Answer any three of the following questions:

- (i) Calculate Working Capital Turnover Ratio (up to two decimal places) from the following information: [2]

Particulars	
Current Assets	₹ 3,50,000
Current Liabilities	₹ 1,00,000
Cost of Revenue from Operations	₹ 20,00,000
Gross Profit	20% of Revenue from Operations

- (ii) Calculate Current Ratio from the following information (up to two decimal places): [2]

Particulars	(₹)
Cash at Bank	40,000
Trade Receivables	2,90,000
Provision for Doubtful Debts	20,000
Inventories	1,70,000
Working Capital	2,80,000

- (iii) Calculate Operating Profit Ratio (up to two decimal places) from the following particulars: [2]

Particulars	(₹)
Opening Inventory	1,40,000
Purchases	9,00,000
Wages	1,20,000
Closing Inventory	1,50,000
Revenue from Operations	14,00,000
Selling and Distribution Expenses	45,000

- (iv) The Debt Equity Ratio of Zenith Ltd. is 1.5:1. [2]

What will be the impact on the given Debt Equity Ratio when Zenith Ltd. issues Equity Shares of ₹ 2,00,000 and borrows loan from Bank of the same amount for five years? Give a reason for your answer.

Question 14

Prepare Cash Flow Statement (as per AS-3) for Jolly Ltd. from the following information for the year ended 31st March, 2025. [6]

**Balance Sheet of Jolly Ltd.
As at 31st March, 2025 and 31st March, 2024**

Particulars	Note No.	31 st March 2025 (₹)	31 st March 2024 (₹)
I Equity and Liabilities			
1. Shareholders' Funds			
(a) Equity Share Capital		6,50,000	4,50,000
(b) Reserve and Surplus	1	1,80,000	1,40,000
2. Non-Current Liabilities			
Long-term borrowings (8% Debentures)		1,00,000	50,000
3. Current Liabilities			
(a) Trade Payables		40,000	28,000
(b) Other Current Liabilities (Outstanding expenses)		9,000	12,000
(c) Short-term Provision (Provision for Tax)		33,000	24,000
Total		10,12,000	7,04,000
II Assets			
1. Non-Current Assets			
Property, Plant & Equipment & Intangible Assets:			
(i) Property, Plant & Equipment (Plant & Equipment)		6,50,000	4,75,000
2. Current Assets			
(a) Current Investments		25,000	40,000
(b) Inventories		1,75,000	1,25,000
(c) Cash and Bank Balances (Cash at Bank)		1,62,000	64,000
Total		10,12,000	7,04,000

Notes to Accounts:

Particulars	31 st March 2025 (₹)	31 st March 2024 (₹)
1. Reserve and Surplus		
Balance in Statement of Profit & Loss	1,50,000	1,15,000
General Reserve	30,000	25,000
Total	1,80,000	1,40,000

Additional Information:

During the financial year 2024-25:

- Depreciation charged on Plant & Equipment was ₹ 47,500.
- Tax paid ₹ 39,000
- The company issued additional 8% Debentures on 1st July, 2024.

OR

- (A) Based on the following extract of Balance Sheet of Sunny Ltd., you are required to calculate Cash Flow from Financing Activities for the year ended 31st March 2025. [3]

Balance Sheet of Sunny Ltd. (extract)
As at 31st March, 2025 and 31st March, 2024

Particulars	Note No.	31 st March 2025 (₹)	31 st March 2024 (₹)
I Equity and Liabilities			
1. Shareholders' Funds			
(a) Share Capital	1	12,50,000	9,50,000
(b) Reserve and Surplus (Statement of Profit & Loss)		4,25,000	3,60,000
2. Non-Current Liabilities			
Long-term borrowings	2	6,00,000	4,25,000
3. Current Liabilities			
Short-term borrowings (Bank Overdraft)		47,000	27,000
Total		23,22,000	17,62,000

Notes to Accounts:

Note No.	Particulars	31 st March 2025 (₹)	31 st March 2024 (₹)
1	Share Capital:		
	Equity Shares	12,50,000	7,00,000
	15% Preference Shares	Nil	2,50,000
		12,50,000	9,50,000
2	Long-term borrowings		
	12% Debentures	2,50,000	1,50,000
	5% Bank Loan	3,50,000	2,75,000
		6,00,000	4,25,000

Additional information:

- 15% Preference Shares were redeemed at par on 1st April, 2024.
- Additional bank loan was raised on 1st October, 2024 and new debentures were issued on 1st April, 2024.

- (B) From the following information, determine Cash Flow from Investing Activities of Achievers Ltd. Show your workings clearly. [3]

Particulars	31 st March 2025 (₹)	31 st March 2024 (₹)
Plant & Equipment	12,50,000	15,00,000
Accumulated Depreciation	1,50,000	1,00,000
Non-Current Investments	5,75,000	3,50,000

Additional information:

During the year 2024-25:

- Depreciation charged on Plant & Equipment was ₹ 1,25,000.
- A part of Plant & Equipment was sold at book value. There were no additions to Plant & Equipment.
- Interest received on Investments was ₹ 25,000.

SECTION C (20 Marks)

Question 15

In subparts (i) and (ii) choose the correct options and in subparts (iii) to (v) answer the questions as instructed.

- (i) The SQL Command SELECT: [1]
- (a) modifies a table.
 - (b) creates a new table.
 - (c) deletes data from a database.
 - (d) extracts data from a table of database.
- (ii) Which function in MS Excel adds the values in a range? [1]
- (a) AVG()
 - (b) SUM()
 - (c) MAX()
 - (d) COUNT()
- (iii) Write the symbol used in MS Excel to begin a formula. [1]
- (iv) State *any two* merits of an Electronic Spreadsheet. [1]
- (v) Write the shortcut to insert a new worksheet in Excel. [1]

Question 16

- (i) Mention *any two* uses of database. [3]
- (ii) Why is DBMS better than file system? Give *two* reasons.

Question 17

Answer *any three* of the following questions.

- (i) What is a record in a table in MS Excel? [2]
- (ii) What is the purpose of the UNDO command in MS Excel? [2]
- (iii) State *any two* basic DML Commands in SQL. [2]
- (iv) Briefly explain *any two* basic features of DBMS. [2]

Question 18

Bright Televisions Ltd. has regional offices in various parts of the country. The data given below shows sales figures for four quarters in different regions.

A	B	C	D	E	F	G
1	Region	Q1	Q2	Q3	Q4	Total Sales
2	North	12,000	15,000	14,500	??	60,500
3	South	10,000	??	13,000	12,500	48,000
4	East	??	14,000	15,000	16,000	57,000
5	West	11,000	13,500	14,500	16,000	??

Based on the above data, answer *any three* of the following questions:

- (i) Write the formula to calculate sales in North region in F2. [2]
- (ii) Give the formula in D3 to calculate sales for South region. [2]
- (iii) Write the formula in C4 to calculate sales for East region. [2]
- (iv) What is the formula to calculate Total Sales in West region in G5? [2]