- Pass Journal Entries in the Books of Raman.
 - 32 From the following Trial Balance of M/s Arjun and Sons as at 31st December 2016 prepare Trading and Profit and Loss Account.

Names of Accounts	Dr, ₹	Cr. R
Drawing and Capital	18,000	80,000
Purchases and Sales	82,600	1,55,000
Stock (01.01.2016)	42,000	
Returns Outward		1,600
Carriage Inward	1,200	
Wages	4,000	
Power	6,000	June Committee
Machinery	50,000	
Furniture	14,000)
Rent	22,000	
Salary	15,000	
Insurance	3,600	
8% Bank Loan	2.0	25,000
Debtors	20,600	
Creditors	~()	18,900
Cash in Hand	1,500	
	2,80,500	2,80,500

Adjustment:

- (a) Closing Stock ₹ 64,000
- (b) Wages Outstanding ₹ 2,400
- (c) Bad Debts 7 600 and provision for bad and doubtful debts to be 5% on debtors.
- (d) Rent is paid for 11 months.
- (e) Loan from the Bank was taken on 1st July 2016.
- (f) Provide depreciation on machinery @ 10% p.a.
- (g) Provide Manager's Commission at 10% on Net Profit after charging such commission.

OR

From the following balances, prepare Profit and Loss Account and a Balance Sheet as at 31st March 2018.

Particulars	T.	Particulars	天
Capital	82,000	Sundry Creditors	9,000
Life Insurance Premium	2,800		1,24,000
Plant and Machinery	5,000	Returns Outward	1,000
Stock in the beginning	15,000	Special Rebates (Dr.)	800
Purchases	87,200		1,200
Returns inwards	6,000	Rent for Premises Sublet	1,000
Sundry Debtors	29,000	Lighting	400
Furniture	9,100	Motor Car Expenses	6,300
Motor Car	40,000	Bank Balance	15,200
Freight	2,000	Loan from Suresh at 12% p.a.	10,000

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Gregory West

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navigational safety from various different points of view Topics presented and discussed at the Symposium were navigation safety at sea sea transportation education of navigators and simulator based training sea traffic engineering ship s manoeuvrability integrated systems electronic charts systems satellite radio navigation and anti collision systems and many others This book is part of a series of four volumes and provides an overview of Education and Training Human Resources and Crew Resource Management Policy and Economics and is addressed to scientists and professionals involved in research and development of navigation safety of navigation and sea transportation

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section i multiple choice 80 questions 1 hour 30 minutes 60 of exam score individual questions set based questions 3 4 sets include quantitative data such as data tables charts or graphs these questions primarily assess practice 5 but can also assess

practices 1 4 6 or 7

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a as human population decreases ecosystem health also decreases b the more non renewable resources we use the more new resources we discover c as human material prosperity increases ecosystem health decreases d as biodiversity decreases ecosystem health increases c biodiversity is important because a

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75 questions copy edit live session assign show answers see preview multiple choice 30 seconds 1 pt a natural resource that is naturally formed much more slowly than we use it is called renewable nonrenewable sustainable ecological multiple choice 30 seconds 1 pt which of the following is an example of a renewable natural resource crude oil coal

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answer 80 multiple choice questions not 100 in 90 minutes understand that multiple choice questions now only have four answer choices not five answer three free response questions not four in 70 minutes not 90 minutes know that you may use a graphing calculator as needed throughout the exam