

PART A

(Accounting for Partnership Firms and Companies)

S.No.	Question	Marks															
Part A :- Accounting for Partnership Firms and Companies																	
1.	Navya and Radhey were partners sharing profits and losses in the ratio of 3: 1. Shreya was admitted for 1/5th share in the profits. Shreya was unable to bring her share of goodwill premium in cash. The journal entry recorded for goodwill premium is given below: <table><tr><th>Date</th><th>Particular</th><th>LF</th><th>Debit (₹)</th><th>Credit (₹)</th></tr><tr><td></td><td>Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)</td><td></td><td>24,000</td><td>8,000 16,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table> The new profit-sharing ratio of Navya, Radhey and Shreya will be: a) 41: 7: 12 b) 13:12: 10 c) 3:1: 1 d) 5:3: 2	Date	Particular	LF	Debit (₹)	Credit (₹)		Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)		24,000	8,000 16,000						1
Date	Particular	LF	Debit (₹)	Credit (₹)													
	Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)		24,000	8,000 16,000													
2.	Assertion (A):- Commission provided to partner is shown in Profit and Loss A/c. Reason (R):- Commission provided to partner is charge against profits and is to be provided at fixed rate. a) (A) is correct but (R) is wrong b) Both (A) and (R) are correct, but (R) is not the correct explanation of (A) c) Both (A) and (R) are incorrect. d) Both (A) and (R) are correct, and (R) is the correct explanation of (A)	1															
3.	A share of ₹ 10 each, issued at ₹ 4 premium out of which ₹ 7 (including ₹ 1 premium) was called up and paid up. The uncalled Capital will be _____. <table><tr><td>a) ₹ 7 per share</td><td>b) ₹ 4 per share</td></tr><tr><td>c) ₹ 8 per share</td><td>d) ₹ 3 per share</td></tr></table> OR While issuing _____ type of Debentures, company doesn't give any undertaking for the repayment of money borrowed by issuing such debentures. <table><tr><td>a) Zero Coupon Rate Debentures</td><td>b) Non-Convertible Debentures</td></tr><tr><td>c) Secured Debentures</td><td>d) Non-Redeemable Debentures</td></tr></table>	a) ₹ 7 per share	b) ₹ 4 per share	c) ₹ 8 per share	d) ₹ 3 per share	a) Zero Coupon Rate Debentures	b) Non-Convertible Debentures	c) Secured Debentures	d) Non-Redeemable Debentures	1							
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and bioenergy on industry practices and policy infrastructure and new economies with production advantages and large consumption bases all present challenges and opportunities in the forest sector With contributions from leading experts in academia and professional organizations The Global Forest Sector Changes Practices and Prospects fills a gap in the literature that is preventing students scholars and policy makers from developing a timely structured big picture view of forest sector business In addition the book reviews current thinking on a wide variety of business management issues in the forest sector The book covers managing change in the global forest sector and the impact of globalization on forest users It discusses markets and market forces new products and product categories and the influence of China and Russia The book then examines the environmental paradigm including environmental activism sustainability and the impact of green building and bioenergy The book concludes with coverage of the role of information technology corporate social responsibility innovation and next steps Overall this book helps readers both develop a bird s eye view of the changes surrounding the forest sector as well as have a magnified view of numerous managerial issues associated with these changes The content paints a picture of the current and changing forest sector including the state of forests the nature of markets the newly emerged patterns of stakeholder impact and evolution of key business practices It provides the foundation needed to develop the conservation based economy required for future success in the global forest sector *Strong Performers and Successful Reformers in Education Lessons from PISA for Japan* OECD,2012-02-29 This report presents examples that might be useful for Japan from other countries with consistently high performing education systems

Cases on Quality Teaching Practices in Higher Education Salter, Diane J.,2013-03-31 Although educators continue to face the issue of maintaining quality teaching practices academic managers and educational developers face significant challenges when changing in higher education teaching strategies Cases on Quality Teaching Practices in Higher Education presents international case studies of individual approaches and institutional examples to benefit teachers at the individual level as well as institutional leaders involved in change This publication is suitable for both undergraduate and graduate level courses in education related best practices in pedagogy innovation in the use of technology and the future direction of universities in the advancement of teaching practices **Rethinking Value-Added Models in Education** Audrey

Amrein-Beardsley,2014-04-24 Since passage of the of No Child Left Behind Act in 2001 academic researchers econometricians and statisticians have been exploring various analytical methods of documenting students academic progress over time Known as value added models VAMs these methods are meant to measure the value a teacher or school adds to student learning from one year to the next To date however there is very little evidence to support the trustworthiness of these models What is becoming increasingly evident yet often ignored mainly by policymakers is that VAMs are 1 unreliable 2 invalid 3 nontransparent 4 unfair 5 fraught with measurement errors and 6 being inappropriately used to make consequential decisions regarding such things as teacher pay retention and termination Unfortunately their

unintended consequences are not fully recognized at this point either Given such the timeliness of this well researched and thoughtful book cannot be overstated This book sheds important light on the debate surrounding VAMs and thereby offers states and practitioners a highly important resource from which they can move forward in more research based ways

International Guide to Student Achievement John Hattie, Eric M. Anderman, 2013-01-17 The International Guide to Student Achievement brings together and critically examines the major influences shaping student achievement today There are many often competing claims about how to enhance student achievement raising the questions of What works and What works best World renowned bestselling authors John Hattie and Eric M Anderman have invited an international group of scholars to write brief empirically supported articles that examine predictors of academic achievement across a variety of topics and domains Rather than telling people what to do in their schools and classrooms this guide simply provides the first ever compendium of research that summarizes what is known about the major influences shaping students academic achievement around the world Readers can apply this knowledge base to their own school and classroom settings The 150 entries serve as intellectual building blocks to creatively mix into new or existing educational arrangements and aim for quick easy reference Chapter authors follow a common format that allows readers to more seamlessly compare and contrast information across entries guiding readers to apply this knowledge to their own classrooms their curriculums and teaching strategies and their teacher training programs

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