## PART A

## (Accounting for Partnership Firms and Companies)

		Question					Marks
		Part A :- Accounting for Partnersh	ip Firms and	I Compani	es	- 3	
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:						1
	Date		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 p	assed)	24,000	8,000 16,000		
	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						
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						
TARREST .							1
-	Reason be pro a) b) c)		r is charge :	against p	rofits and	is to	1
	Reasor be pro a) b) c) d)	(R):- Commission provided to partner vided at fixed rate. (A) is correct but (R) is wrong Both (A) and (R) are correct, but (R) is Both (A) and (R) are incorrect.	not the cont the correct n out of w	ect explaexplaexplanat	nation of	is to	1
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Wilson, F. Elizabeth Gray, Lynn Hamilton, 2016-04-14 Accounting often described as the language of business requires a diverse set of written listening and oral communication skills if those who practise it are to be effective Given the pace of change relating to for example the evolution of international accounting standards and the demands for greater transparency accountants must be clear responsive and audience focussed communicators Employers of accountants consistently comment on the need for their new graduate recruits and trainees to have strong written oral and interpersonal communication skills In this light accounting educators face the challenge of designing and delivering programmes that reflect professional expectations on the part of employers and clients and educating students on how to make informed communication choices in order to achieve desired results and to build good working relationships The chapters in this book deal with such topics as accounting students perceptions of oral communication skills competence based writing skills and the development of listening skills This book was originally published as Accounting Education an international journal Sustainable Stellenbosch Mark Swilling, Ben Sebitosi, Ruenda Loots, 2012-11-01 Stellenbosch faces the same challenges that most South African urban areas face rapid urbanisation sluggish economic growth growing inequalities unsustainable use of natural resources deteriorating biodiversity social problems unhealthy living insecure supplies of healthy food degrading soils infrastructure backlogs and inadequate urban planning At the same time Stellenbosch has tremendous potential It brings together in one beautiful place extra ordinary intellectual capacity social diversity financial resources creative potential high value eco systems spiritual energy and some of South Africa's most vibrant grassroots social movements in its poorest areas. The brief given to the writers was to examine the current challenges and discuss what needs to change in the way we think about these challenges to ensure more positive and sustainable long term outcomes This is therefore a contribution that aims to further open up and widen recent dialogues about the future that Stellenbosch deserves Back cover Environmental Pollution of Paddy Soils Muhammad Zaffar Hashmi, Ajit Varma, 2018-09-25 The paddy field is a unique agro ecosystem and provides services such as food nutrient recycling and diverse habitats However chemical contamination of paddy soils has degraded the quality of this important ecosystem This book provides an overview of our current understanding of paddy soil pollution addressing topics such as the major types of pollutants in contaminated paddy soil ecosystems factors affecting the fate of pollutants in paddy soil biomonitoring approaches to assess the contaminated paddy soil the impact of chemicals on soil microbial diversity and climate change It also covers arsenic and heavy metal pollution of paddy soils and their impact on rice quality Further new emerging contaminants such as antibiotics and antibiotics resistance genes ARGs in paddy soil and their impact on environmental health are also discussed The last chapters focus on the bioremediation approaches for the management of paddy soils

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