

1st session

Marks: 100 Marks

Time: 2 hrs.

Part A – Fundamentals of Accounting

1. Bill is drawn by Mr. Mohan on Mr. Mahesh on 30th January 2012 for one Month, then due date of the bill is _____
 a) 28th February, 2012 b) 2nd March, 2012
 c) 3rd March, 2012 d) 4th March, 2012
2. The expenditure Rs.2,000 incurred on a trial run of newly purchased machine is _____
 a) Preliminary expenses
 b) Capital expenditure
 c) Revenue expenditure
 d) Deferred revenue expenditure
3. Unclaimed dividend is shown under _____
 a) Other current liabilities
 b) Reserves & Surplus
 c) Secured loans
 d) Miscellaneous expenditure
4. Proprietor used a rented building both for business purpose and as well as residence equally. The rent paid during the year for the building was Rs.1,32,000 debited to rent expenses A/c in the books of business. One month rent is still outstanding. Liability of the business for rent outstanding ____
 a) Rs.11,000 b) Rs.12,000
 c) Rs.5,500 d) Rs.6,000
5. Which of the following will not affect trial balance?
 a) Purchase book was under casted by Rs.5,000
 b) White wash charges Rs.10,000 were debited to building A/c
 c) Cash paid to Briz Binan Rs.500 was debited to Briz Binan A/c as Rs.5,000
 d) Credit sales of Rs.2,000 to P correctly recorded in sales book but not posted to P's account.
6. Which of the following is an event ?
 a) Purchase of goods worth Rs.4,000
 b) Sale of goods worth Rs.2,000
 c) Closing stock worth Rs.2,000
 d) Rent paid Rs.2,000
7. The normal rate of return is 20%. The total capital employed is Rs.6,00,000. The average profit is Rs.1,50,000. Calculate goodwill as the basis of 3 years purchase of super profits.
 a) Rs.90,000 b) Rs.1,20,000
 c) Rs.1,00,000 d) Rs.60,000
8. Which of the following is not a contingent liability?
 a) Claim against enterprises not acknowledged as debt
 b) Guarantee given in respect of third parties
 c) Liability in respect of bills discounted
 d) Penalty imposed by excise officer for violation of provisions of Central Excise Act
9. Opening stock 400 units @ Rs.20 each. Purchases during the year 200 units @ Rs.25 each. Issues – 250 units
 In FIFO Method, closing stock will be?
 a) 8750 b) 7000 c) 7750 d) 8000
10. Which of the following concept shows difference between amount of receipt and right to receive an amount?
 a) Matching Concept
 b) Going concern Concept
 c) Accrual Concept
 d) Realisation Concept
11. Balance in JLP A/c of partners is _____
 a) Total premium paid by the firm
 b) Annual premium paid each year
 c) Surrender Value
 d) JLP amount - Surrender Value
12. Goods sent on sale or return basis at a cost of Rs.1 lakh. In that, 50% of goods were accepted and 30% of the goods were returned. The remaining stock was held with customer and the period not yet expired. Then closing stock will be _____
 a) 1,00,000 b) 50,000 c) 20,000 d) 30,000

Guide Paper For Cpt 2013

TD Snyder

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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Clinical Ultrasound in the Emergency Department, An Issue of Emergency Medicine Clinics of North America, E-Book Elsevier Clinics,2024-09-28 In this issue of Emergency Medicine Clinics guest editors Drs Michael Gottlieb and Alexis Salerno bring their considerable expertise to the topic of Clinical Ultrasound in the Emergency Department Top experts explore various aspects of ultrasound in the ED including physics knobology artifacts airway thoracic cardiac LV RV aorta GI biliary and bowel GU renal bladder testicular OB GYN and more Contains 14 relevant practice oriented topics including ocular ultrasound skin soft tissue and MSK vascular DVT common US Procedures including PIV and CVC nerve blocks resuscitative US and protocols E FAST RUSH Shoc ED and more Provides in depth clinical reviews on clinical ultrasound in the emergency department offering actionable insights for clinical practice Presents the latest information on this timely focused topic under the leadership of experienced editors in the field Authors synthesize and distill the latest research and practice guidelines to create clinically significant topic based reviews

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Guide's Life Mikel W. Dawson,2013-05 Guide's Life is an autobiographical memoir by Mikel W Dawson The book chronicles the author's life as a professional guide and a distinguished 23 year military career including time spent as a member of the 7th ARCOM from 1993 until 2004 Growing up on a farm in southwest Idaho Dawson graduated from the Greenleaf Friends Academy in 1974 and worked as a diesel mechanic spending his spare time with horses Dawson eventually met a wilderness outfitter and was offered a job as a guide He spent several seasons as a guide in the Salmon River Wilderness Area in central Idaho before moving to Denmark Dawson joined the 25th Army Band Idaho National Guard in 1983 eventually transferring to the 104th Division changing to MOS 11B and becoming a drill Sergeant in the Army Reserve and then transferring to the 321st Combat Engineers After moving to Denmark the author transferred to the 7th Army Reserve Command ARCOM and went on to earn the Meritorious Service Medal and the Bronze Star following assignments in Bosnia Ukraine Kosovo Kuwait and Iraq Guide's Life chronicles the author's adventures experiences and trials during these 23 years of service Mikel W Dawson grew up a country boy in rural Idaho Following a distinguished career in the military the author now resides in Lintrup Denmark where he runs his own business shoeing horses In addition to his writing and his work with horses the author enjoys metalworking studying history and travel Publisher's website <http://sbpra.com> MikelWDawson **Perioperative Transesophageal Echocardiography** David L. Reich,Gregory Fischer,2013-09-18

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Evidence Based Treatments for Trauma-Related Psychological Disorders Ulrich Schnyder, Marylène Cloitre, 2022-06-16 The second completely updated edition of this book offers an evidence based guide for clinical psychologists psychiatrists psychotherapists and other clinicians working with trauma survivors in various settings It provides easily digestible up to date information on the basic principles of traumatic stress research and practice including psychological and sociological theories as well as epidemiological psychopathological and neurobiological findings However as therapists are primarily interested in how to best treat their traumatized patients the core focus of the book is on evidence based psychological treatments for trauma related mental disorders The full range of trauma and stress related disorders is covered including Acute Stress Reaction Complex PTSD and Prolonged Grief Disorder reflecting important anticipated developments in diagnostic classification Each of the treatment chapters begins with a short summary of the theoretical underpinnings of the approach presents a case illustrating the treatment protocol addresses special challenges typically encountered in implementing this treatment and ends with an overview of related outcomes and other research findings Additional chapters are devoted to the treatment of comorbidities special populations and special treatment modalities and to pharmacological treatments for trauma related disorders A novel addition is the chapter on Innovative interventions to increase global mental health The book concludes by addressing the fundamental question of how to treat whom and when

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