Transactions for the month of March 2015		~
1.	Finished Product (at cost)	4,21,670
2.	Manufacturing overhead incurred	1,83,020
3.	Raw material purchased	2,46,000
4.	Factory wages	1,01,060
	Indirect labour	43,350
6.	Cost of sales	3,71,780
7.	Materials issued to production	2,5-,630
8.	Sales returns at cost	10,760
9.	Material returned to suppliers	5,800
10.	Manufacturing overhead charged to production	1,54,400

You are required to write up the following accounts :-

- Stores Ledger Control A/c
- Work-in- Progress ledger control A/c 2.
- 3 ... Finished stock Ledger Control A/c
- Manufacturing Overhead Control A/c 44
- Cost Ledger Control A/c 5.
- Trial balance as on 31-3-15
- Shri Ganjendra, who is owner of Obuis 5 star hotel gives you the following 15 2. information and request you to advise him as to what rent he should charge from his customers if he wants to earn a profit of 10% on cost other than interest.
 - Staff salaries ₹ 16.00.000 per annum
 - Room attendant's salary @ ₹40 per day. There is one room attendant for each room, who is paid only when the room is occupied.
 - Lighting expenses per room ₹ 1,000 per month (only when the room is occupied) Power 7 200 per month per room (only during winter season and when the room is occupied)
 - Repairs to Building ₹ 2,00,000 per annum
 - Linen etc ₹26,000 per month
 - 6. Sundries ₹1,32,000 per annum
 - Interior decoration and furnishing ₹ 3.00,000 per annum 7.
 - Other Equipments ₹ 10,00,000 rate of depreciation 20% p.a. is to be Charged. 16651 Duilding ₹ 80,00,000 charge depreciation @ 5% p.a.

 - 10 Interest @ 10% p.a. is to be charged on its investment ₹90,00,000 in Building and Equipments

There are 100 rooms in the hotel and 80 % of the rooms are normally occupied in summer and 30% of the rooms are busy in winter, you may assume that period of summer and winter is six months each and there are 30 normal days in a month.

FR-Con.: 7469-15.

[TURN OVER]

June 2014 Accounting Question Paper F

Allison Stanger

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ACCA F6 Taxation FA2014 BPP Learning Media, 2014-12-02 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success Revision for Financial Accounting (For ICWA Intermediate: Paper 5) Tulsian P.C. & Tulsian Bharat, Tulsian s Quick Revision for Financial Accounting is a self study handbook Loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations **ACCA Essentials P2 Corporate Reporting (International and UK) Study Text 2014** BPP Learning Media, 2014-06-01 The examining team reviewed P2 Study Text covers all the relevant ACCA P2 syllabus topics and offers examiner advice on approaching the paper It is suitable for both International and UK study Additional UK topics are covered in an online supplement The text introduces ethics which have an impact on all aspects of financial reporting and financial responsibility It also discusses accounting standards advanced consolidation topics and current issues The question bank contains case study style questions similar to the ones you will find on the exam Human Capital Development in the People's Republic of China and India Asian Development Bank, 2016-01-01 This report was prepared with the primary objective of drawing insights on how Asian economic giants India and the People's Republic of China leveraged education and skills development to advance economic growth The analysis presented similarities and differences in human capital development strategies and their outcomes that helped define development pathways between the two countries It also outlined the prospects for human capital development in the sustainability of the two countries economic growth The report was completed in 2014 under the Development Partnership Program for South Asia Innovative Strategies for Accelerated Human Resource Development in South Asia TA 6337 REG

Digitalization in Finance and Accounting David Procházka,2021-02-05 This book explores current digitalization issues in finance and accounting with particular focus on emerging and transitioning markets It features models empirical studies and cases studies on topics such as Fintech blockchain technology financing renewable energy and XBRL usage from sectors such health care pharmacology transportation and education Such a complex view of current economic phenomena makes the volume attractive not only for academia but also for regulators and policy makers when deliberating the potential outcome of competing regulatory mechanisms

Cost Accounting S.P. IYENGAR,2023-07-12 This Book lays particulars emphasis on managerial uses of cost information Although written mainly from the point of view of students taking up the university examinations to qualify themselves for a degree in commerce the book will be highly useful to those interested in the various professional examinations too The practicing business manager will find the book to be very useful guide in his attempt at making efficient and economical use of the relatively scarce resources

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ACCA F6 syllabus topics Computations are the most important part of this paper so there are plenty of detailed worked examples throughout the text to help build your understanding and reinforce learning Neighbourhood Policy and the Construction of the European External Borders Filippo Celata, Raffaella Coletti, 2015-06-11 This book looks both backward and forward with regard to the European Union's political strategies towards its neighbouring countries By bringing together the perspectives of critical geopolitics policy studies and border studies it presents a comprehensive review of the European Neighbourhood Policy and how it impacts the ongoing construction of the EU s external frontiers Is the EU committed to promoting integration in a wider European space or is a fortress Europe emerging where the strengthening of internal cohesion is coupled with the militarisation of its external borders. The book aims to problematize this question by showing how the EU s external policies are based on a mixture of openness and closure inclusion and exclusion cooperation and securitisation The European Neighbourhood Policy is a controversial strategy where regionalization and bordering homogenisations and differentiations centrifugal and centripetal forces proceed side by side in an explicit attempt to construct a selective mobile and fragmented border A specific focus is devoted to the diversity of geo strategies the EU is pursuing in its neighbouring countries and regions macro regional strategies and cross border cooperation initiatives as new scales of cooperation and the role of other global players Fethullah Gulen Jon Pahl, 2019-04-22 In this first critical biography of Fethullah Gulen in English historian Jon Pahl takes us on a journey where we discover wisdom and controversy from 1940 s Turkey to the U S in the twenty first century Pahl tells the story of a pious Muslim boy from a tiny and remote Turkish village who on the one hand has inspired a global movement of millions of individuals dedicated to literacy social enterprise and interreligious dialogue but who on the other hand has been monitored by Turkish police seen as a threat by autocrats and recently declared number one enemy by the current Turkish dictator With lively prose and extensive research Pahl traces Fethullah Gulen's life and thought in its contexts states clearly his own positions and then lets readers draw their own conclusions from the evidence about this undeniably significant historical figure ACCA Options P5 Advanced Performance Management Study Text 2014 BPP Learning Media, 2014-06-01 The examining team reviewed P5 Study Text covers all the relevant ACCA P5 syllabus topics It explores the principles of performance management and how they can be applied in a range of different organisations Detailed case studies about how performance management issues are addressed in the real world will help build your understanding and reinforce learning First Great Financial Crisis Of The 21st Century, The: A Retrospective James R Barth, George G Kaufman, 2015-10-23 Although there have been numerous studies of the causes and consequences of the Great Financial Crisis of 2007 2010 in the US and abroad many of these were undertaken only for a small number of countries and before the financial and economic effects were fully realized and before various governmental policy responses were decided upon and actually implemented This book aims to fill these voids by providing a more thorough assessment now that the worst events and the regulatory reforms are sufficiently behind us and

much more information about these developments is available It reviews and analyzes the causes and consequences of and the regulatory responses to the Great Financial Crisis particularly from a public policy viewpoint In the process it explores such intriguing questions as What caused the crisis How did the crisis differ across countries What is the outlook for another crisis and when This is a must read for those who are trying to find answers to these questions Financial Accounting and Reporting Barry Elliott, Jamie Elliott, 2019 Financial Accounting Reporting is the book that helps students and professionals succeed in their studies and the workplace by providing practical support and clear principles for applying international standards and preparing financial statements MyLab Accounting is not included Students if MyLab Accounting is a recommended mandatory component of the course please ask your instructor for the correct ISBN and course ID MyLab Accounting should only be purchased when required by an instructor Instructors contact your Pearson representative for Islamic Law and International Commercial Arbitration Maria Bhatti, 2018-09-27 This book examines the more information intersection between contemporary International Commercial Arbitration and Shari a law in order to determine possible tensions that may arise between the two systems It develops evidentiary and procedural rules under Shari a as well as examining the consequences of stipulating qualifications of arbitrators based on gender and or religion The author extensively analyses the prohibition against interest riba and uncertainty gharar under Shari a and its impact on arbitration agreements arbitral awards and public policy The book also explores the prohibition against riba in light of international conventions such as the United Nations Convention on Contracts for the International Sale of Goods Case studies in the book include the Asian International Arbitration Centre formerly the Kuala Lumpur Regional Centre for Arbitration and the International Islamic Centre for Reconciliation and Arbitration as well as the Shari a Standards developed by the Accounting and Auditing Organization for Islamic Financial Institutions The book will be a valuable resource for academics students and practitioners working in the areas of Islamic law and the Islamic finance industry <u>Decision-Making in Management</u> Kesra Nermend, Małgorzata Łatuszyńska, Eleftherios Thalassinos, 2021-08-10 Making important business decisions is usually a difficult and complicated task In the modern economy where businesses have to solve increasingly complex decision making problems it is important to learn and use methods and techniques including the analysis of behavioral data to support decision making in practice This book presents various methods and solutions to problems in modern data acquisition techniques and practical aspects of decision making In particular it addresses such important issues as business decision making multi criteria decision analysis MCDA multidimensional comparative analysis MCA decision games and data acquisition techniques for decision making declarative techniques and cognitive neuroscience techniques Important topics such as consumers rational behavior environmental management accounting operational research methods neuroscience including epigenetics DEA analysis etc as well as case studies related to decision making in management are also included American Secession F.H. Buckley, 2020-01-14 Americans have never been more divided and we re ripe for a breakup The

bitter partisan animosities the legislative gridlock the growing acceptance of violence in the name of political virtue it all invites us to think that we does happier were we two different countries. In all the ways that matter save for the naked force of law we are already two nations. There is another reason why secession beckons says F H Buckley we re too big In population and area the United States is one of the biggest countries in the world and American Secession provides data showing that smaller countries are happier and less corrupt. They re less inclined to throw their weight around militarily and they re freer too. There are advantages to bigness certainly but the costs exceed the benefits. On many counts bigness is badness Across the world large countries are staring down secession movements. Many have already split apart. Do we imagine that we almost alone in the world are immune. We had a civil war to prevent a secession and we re tempted to see that terrible precedent as proof against another effort. This book explodes that comforting belief and shows just how easy it would be for a state to exit the Union if that is what its voters wanted. But if that isn t what we really want Buckley proposes another option a kind of Secession Lite that could heal our divisions while allowing us to keep our identity as Americans.

Credible and Actionable Evidence Stewart I. Donaldson, Christina A. Christie, Melvin M. Mark, 2014-09-10 Addressing one of the most important and contentious issues challenging applied research and evaluation practice today what constitutes credible and actionable evidence this volume offers a balanced and current context in which to analyze the long debated quantitative qualitative paradigms In the Second Edition the contributors a veritable who s who in evaluation discuss the diversity and changing nature of credible and actionable evidence offer authoritative guidance about using credible and actionable evidence explain how to use it to provide rigorous and influential evaluations and include lessons from their own applied research and evaluation to suggest ways to address the key issues and challenges Reflecting the latest developments in the field and covering both experimental and non experimental methods the new edition includes revised and updated chapters summaries of strengths and weaknesses across varied approaches and contains diverse definitions of evidence Also included are two new chapters on assessing credibility and synthesizing evidence for policy makers This is a valuable resource for students and others interested in how to best study and evaluate programs policies organizations and other initiatives designed to improve aspects of the human condition and societal well being Whistleblowers Allison Stanger, 2019-09-24 A brisk and interesting exploration of exposing misconduct in America from the Revolutionary War era to the Trump years Jill Lepore The New Yorker PROSE Award winner in the Government Policy and Politics category Misconduct by those in high places is always dangerous to reveal Whistleblowers thus face conflicting impulses by challenging and exposing transgressions by the powerful they perform a vital public service yet they always suffer for it This episodic history brings to light how whistleblowing an important but unrecognized cousin of civil disobedience has held powerful elites accountable in America Analyzing a range of whistleblowing episodes from the corrupt Revolutionary War commodore Esek Hopkins whose dismissal led in 1778 to the first whistleblower protection law to Edward Snowden to the

dishonesty of Donald Trump Allison Stanger reveals the centrality of whistleblowing to the health of American democracy She also shows that with changing technology and increasing militarization the exposure of misconduct has grown more difficult to do and more personally costly for those who do it yet American freedom especially today depends on it A stunningly original deeply insightful and compelling analysis of the profound conflicts we have faced over whistleblowing national security and democracy from our nation s founding to the Age of Trump Geoffrey R Stone award awinning author of Perilous Times This clear eyed sobering book narrates a history of whistle blowing from the American Revolution to Snowden to Comey and delivers the verdict that the republic is at risk a must read Danielle Allen award winning author of Our Declaration <u>Cybersecurity</u> Thomas A. Johnson, 2015-04-16 The World Economic Forum regards the threat of cyber attack as one of the top five global risks confronting nations of the world today Cyber attacks are increasingly targeting the core functions of the economies in nations throughout the world The threat to attack critical infrastructures disrupt critical services and induce a wide range of dam The Sustainability of Asia's Debt Ferrarini, Benno, Giugale, Marcelo M., Pradelli, Juan J., 2022-02-22 This is an open access title available under the terms of a CC BY 3 0 IGO License It is free to read download and share on Elgaronline com Asia has shown the world what success in economic development looks like From the amazing transformations of Japan the Republic of Korea and the other tigers in the early 70s to the more recent takeoffs of the People's Republic of China PRC India and the leading economies in Southeast Asia the region has prospered at a startling pace Technologies were adopted productivity raised and export markets conquered Billions were lifted out of poverty What was once a backwater is now a global engine of growth Uncertainty and Challenges in Contemporary Economic Behaviour Ercan Özen, Simon Grima, 2020-09-25 Every day presents new challenges as the face of global economics changes In this first book in the Emerald Studies in Finance Insurance and Risk Management expert editors and contributors come together to discuss global response to new uncertainty and challenges

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