

14. Ltd (overdraft)

+ New

Out

Each partner must receive interest on their capitals at 8% per annum. Their respective capitals were as follows:

Mah	Rs100,000
Ravi	Rs80,000

4. Interest on the current accounts must be charged at 10% per annum. The respective balances were: Mah Rs12,500 (Dr) and Ravi Rs13,450 (Cr).
5. Interest on drawings will be charged at 14% per annum as though the period of drawings was 3 months. The respective balances of drawings of Mah and Ravi were as follows: Rs2,000 and Rs1,000.
6. Mah is entitled to a bonus of 10% of the net profit after his bonus has been taken into account.
7. Transfer Rs10,000 from the general reserve to the appropriation account.
8. Add reserves the first Rs20,000 of the remaining profits of the business, and the balance is divided equally between the partners.

REQUIRED:

- 1.1 Draw income and appropriation statement for the year ended 30 April 2014.
- 1.2 The current accounts of the partners at this date.

(84)

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Albert A Gayle



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International Business Shad Morris, James Oldroyd, 2023-03-21 An incisive and comprehensive exploration of international business in the modern world In the newly updated third edition of International Business an accomplished team of educators and business practitioners delivers a revitalized approach to the discipline that brings international business to life This latest edition of the book includes one of a kind chapters on sustainability poverty and innovation as well as new Mini Simulation activities explorations of the Covid 19 pandemic and its effects on commerce the business implications of social and civic justice race and inequality debates new whiteboard animations a video and podcast series and new case studies on equity diversity and inclusion at Microsoft International Business efficiently prepares students for the global economy and transforms the authors impressive international experience at multi national corporations into an indispensable pedagogical resource

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Table of Contents Financial Accounting N5 June 2013 Exam Paper

1. Understanding the eBook Financial Accounting N5 June 2013 Exam Paper
 - The Rise of Digital Reading Financial Accounting N5 June 2013 Exam Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting N5 June 2013 Exam Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Financial Accounting N5 June 2013 Exam Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting N5 June 2013 Exam Paper
 - Personalized Recommendations
 - Financial Accounting N5 June 2013 Exam Paper User Reviews and Ratings
 - Financial Accounting N5 June 2013 Exam Paper and Bestseller Lists
5. Accessing Financial Accounting N5 June 2013 Exam Paper Free and Paid eBooks
 - Financial Accounting N5 June 2013 Exam Paper Public Domain eBooks
 - Financial Accounting N5 June 2013 Exam Paper eBook Subscription Services
 - Financial Accounting N5 June 2013 Exam Paper Budget-Friendly Options
6. Navigating Financial Accounting N5 June 2013 Exam Paper eBook Formats

- ePub, PDF, MOBI, and More
- Financial Accounting N5 June 2013 Exam Paper Compatibility with Devices
- Financial Accounting N5 June 2013 Exam Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Accounting N5 June 2013 Exam Paper
 - Highlighting and Note-Taking Financial Accounting N5 June 2013 Exam Paper
 - Interactive Elements Financial Accounting N5 June 2013 Exam Paper
- 8. Staying Engaged with Financial Accounting N5 June 2013 Exam Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Accounting N5 June 2013 Exam Paper
- 9. Balancing eBooks and Physical Books Financial Accounting N5 June 2013 Exam Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Accounting N5 June 2013 Exam Paper
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Accounting N5 June 2013 Exam Paper
 - Setting Reading Goals Financial Accounting N5 June 2013 Exam Paper
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Accounting N5 June 2013 Exam Paper
 - Fact-Checking eBook Content of Financial Accounting N5 June 2013 Exam Paper
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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