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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3.	Reason be pro a) b) c) d) A shar premit a) c) While undert debent	(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. Both (A) and (R) are correct, and (R) is e of ₹ 10 each, issued at ₹ 4 premiur am) was called up and paid up. The und ₹ 7 per share ₹ 8 per share OR issuing type of Debendating for the repayment of more tures.	not the cont the correct m out of w alled Capita b) ₹4 per s d) ₹3 per s	ect expla explanat hich ₹ 7 al will be hare hare pany doe ved by	nation of ion of (A) (including	is to (A) ₹ 1 any such	

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