

Following is their Profit & Loss Appropriation Account

Dr.

Profit and Loss Appropriation A/c

Cr.

Particulars	(₹)	Particulars	(₹)
To Interest on capital:		By Profit & loss Account	____(2)____
Richa		(After manager's commission)	
Anmol			
To Anmol's Salary A/c	12,500		
To Profit transferred to:			
Richa's Capital A/c (1)	____ (1) ____		
Anmol's Capital A/c			
			

9. The amount to be reflected in blank (1) will be:

(a) ₹ 37,200 (b) ₹ 44,700

(c) ₹ 22,000 (d) ₹ 20,940

1

10. The amount to be reflected in blank (2) will be:

(a) ₹ 62,000 (b) ₹ 74,500

(c) ₹ 71,400 (d) ₹ 70,775

1

11. In the absence of an agreement, partners are entitled to:

(i) Profit share in capital ratio.

(ii) Commission for making additional sale.

(iii) Interest on Loan & Advances by them to the firm.

(iv) Salary for working extra hours.

(v) Interest on Capital.

Choose the correct option:

(a) Only (i), (iv) and (v)

(b) Only (ii) and (iii)

(c) Only (iii)

(d) Only (i) and (iv)

1

12. Rancho Ltd. took over assets worth ₹20,00,000 from PK Ltd. by paying 30% through bank draft and balance by issue of shares of ₹100 each at a premium of 10%. The entry to be passed by Rancho Ltd. for settlement will be

1

(a)	PK Ltd.	Dr.	20,00,000	
	To Share Capital A/c			12,72,700
	To Securities Premium A/c			1,27,270
	To Bank A/c			6,00,000
	To Statement of P&L			30
	(Being settlement of amount due to vendors)			
(b)	PK Ltd.	Dr.	20,00,000	
	To Share Capital A/c			12,72,700
	To Securities Premium A/c			1,27,270
	To Bank A/c			6,00,030
	(Being settlement of amount due to vendors)			

Accounting AI Paper June 2014 1

Blazenka Knezevic, Gaby Neumman



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Interpretation and Application of IPSAS Caroline Aggestam-Pontoppidan, Isabelle Andernack, 2016-02-16 Clear practical IPSAS guidance explanation and examples Interpretation and Application of IPSAS provides practical guidance on the implementation and application of the International Public Sector Accounting Standards This book brings readers up to date on the standards and describes their proper interpretation and real world application Examples and mini case studies clarify the standards roles throughout giving readers a better understanding of complex processes especially where the IPSAS deviate from IFRS Readers also gain insight into smoothly navigating the transition for a public sector entity which is moving to either IPSAS under accrual basis of accounting or to cash accounting IPSAS plus an overview of IPSAS adoption status and methods around the world Global public sector accounting is highly diversified resulting in ongoing moves to harmonise standards worldwide The IPSAS are international standards that largely follow the IFRS model but differ in some key areas and include standards in places where IFRS has none This book provides complete guidance to IPSAS with clear explanation and expert insight Understand the meaning and role of each standard Apply the standards to real world scenarios Manage the process of transition to IPSAS These standards are meant to be followed by all public sector entities including national and regional governments and local authorities They've been adopted by the UN NATO the European Commission and others and either have been or soon will be adopted in Malaysia Switzerland Spain and more **The Law on Corporate**

Governance in Banks Iris H-Y Chiu, Michael McKee, 2015-02-27 Corporate governance in financial institutions has come under the spotlight since the banking crisis in the UK in 2008 9 In many respects the banking business raises unique problems for corporate governance that are not found in other corporate sectors Still Counting Marilyn Waring, 2018-12-06 Underneath the numbers a philosophical judgement is always being made based on values not facts Thirty years ago Marilyn Waring's groundbreaking book *Counting for Nothing* was released Waring explained through meticulous economic analysis how the success of the global economy rests on women's unpaid work *Counting for Nothing* became a phenomenon it was read and discussed around the world and even made into a film Today many people hope that the shift to a wellbeing approach moving beyond narrow economic indicators when assessing New Zealand's progress will mean women's work is finally valued fairly But what does Marilyn Waring make of it This short book provides an essential assessment of wellbeing economics from a leading feminist scholar *The Routledge Companion to Financial Accounting Theory* Stewart Jones, 2015-05-22 Financial accounting theory has numerous practical applications and policy implications for instance international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices The global financial crisis has also led to a newfound appreciation of the social economic and political importance of accounting concepts generally and corporate financial reporting in

particular For instance the fundamentals of capital market theory i e market efficiency and measurement theory i e fair value have received widespread public and regulatory attention This comprehensive authoritative volume provides a prestige reference work which offers students academics regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory **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 more information

Non-Performing Loans and Resolving Private Sector Insolvency Platon Monokroussos, Christos Gortsos, 2017-07-26 This book explores the issue of private sector over indebtedness following the recent financial crisis It addresses the various challenges for policymakers investors and economic agents affected by applied remedial policies as the private non financial sector in Europe continues to face increased challenges in servicing its debt with the problem mainly concentrated in several countries in the EU periphery and Eastern Europe Chapters from expert contributors address reduced investment as firms concentrate on deleveraging and repairing their balance sheets curtailed consumer spending depressed collateral values and weak credit creation They examine effective policies to facilitate private sector debt restructuring which may involve significant upfront costs in terms of time to implement and committed budgetary resources as well as necessary reforms required to improve the broader institutional framework and judicial capacity The book also explores the issue of over indebtedness in the household sector contributing to the literature in establishing best practice principles for household debt

Public Finance and National Accounts in the European Context Joaquim Miranda Sarmento, 2019-01-31 This book offers an essential guide to Public Finance and National Accounts in the context of the European Union Since the creation of the Eurozone fiscal policy has been at the heart of economic but also political media discussions in the EU From the Stability and Growth Pact 1997 to the more recent Fiscal Treaty EU and Eurozone countries have been subject to various fiscal rules The importance of these rules and of the subsequent procedures that every Eurozone country has to adhere to is unquestionable The book provides the reader with an in depth understanding of the complex EU rules concerning fiscal policy breaking down the corresponding legal texts into simple and accessible language It has a broad interdisciplinary appeal and scholars and practitioners whose work involves these areas will find it of particular interest Clinical Gynecology Eric J. Bieber, Joseph S. Sanfilippo, Ira R. Horowitz, Mahmood I. Shafi, 2015-04-23 Written with the busy practice in mind this book delivers clinically focused evidence based gynecology guidance in a quick reference format It explores etiology screening tests diagnosis and treatment for a full range of gynecologic health issues The coverage includes the full

range of gynecologic malignancies reproductive endocrinology and infertility infectious diseases urogynecologic problems gynecologic concerns in children and adolescents and surgical interventions including minimally invasive surgical procedures Information is easy to find and absorb owing to the extensive use of full color diagrams algorithms and illustrations The new edition has been expanded to include aspects of gynecology important in international and resource poor settings **Indian**

National Bibliography B. S. Kesavan,2017 **Social Audit Regulation** Mia Mahmudur Rahim,Samuel O.

Idowu,2015-05-11 This book takes the concept of social audit and lifts it beyond the role of functioning largely as a management tool The book proposes a system in which social audit is regulated so as to provide a mechanism for effectively promoting corporate accountability in society Taking this as its theme this book provides both a conceptual explanation of the developmental perspectives of social audit regulation and empirical evidence of the impact of social audit practice from different parts of the world It is the first book to explore the issues and challenges related to the development of effective social audit regulation Oswaal CBSE Question Bank Class 12 Accountancy, Chapterwise and Topicwise Solved Papers For Board Exams 2025 Oswaal Editorial Board,2024-01-23 Description of the product 100% Updated Syllabus Fully Solved Board Papers we have got you covered with the latest and 100% updated curriculum Crisp Revision with Topic wise Revision Notes Smart Mind Maps Mnemonics Extensive Practice with 3000 Questions Board Marking Scheme Answers to give you 3000 chances to become a champ Concept Clarity with 1000 Concepts 50 Concept Videos for you to learn the cool way with videos and mind blowing concepts NEP 2020 Compliance with Art Integration Competency Based Questions for you to be on the cutting edge of the coolest educational trends , Proceedings of the International Conference Theory and Applications in the Knowledge Economy TAKE 2017 Blazenka Knezevic,Gaby Neumman ,2017-07-08 Foreword A famous Portuguese Poet once said around one hundred years ago before I was born all the words that should save the Humanity had already been written the only thing that was missing was to save Humanity Fast forward to the 21st century services led and knowledge based economy and we have myriads of theoretical study about the decisive assets namely intangibles Those analysis are made in several perspectives namely Human Resources Knowledge Management Intellectual Capital and also many sectorial perspectiveslike Trade Economics Logistics Social Policy etc However today the question about the applicability of all these studies remains unsolved So it like many of the words that will save the Knowledge Economy have already been written all we need is to save the Knowledge Economy Or is it not The idea behind TAKE Conference was to provide a multidisciplinary forum in which those multiple perspectives will come together We believe it is a fruitful operation and we intend to continue the exercise in the future The problem of the relation between theory and practice in the knowledge economy is getting more important and not lessimportant with the development of the BRICS and other nations TAKE main question will be one of the problems of the 21st century Following the promising start of TAKE 2016 in Aveiro Portugal TAKE 2017 was organized by the Faculty of Economics of Zagreb University around Prof Blazenka Knezevic I would like to thank her and her team for the

massive effort in putting TAKE 2017 together It will be a very nice and memorable conference I would like also to thank the 5 keynotes the special sessions and workshop organizes the authors of the 60 papers and 5 posters the stream leaders the reviewers and the sponsors for the efforts And to the 90 participants from 20 countries Austria Bosnia Herzegovina Canada Croatia Germany Hong Kong Hungary Netherlands Mexico Portugal Poland Romania Russia South Africa Serbia Slovakia Spain Thailand United Kingdom United States A special word to Prof Gaby Neumann from Wildau who organized the Proceedings Let us make TAKE 2017 a great occasion and help save the knowledge economy a bit Eduardo Tom Conference Chair Zagreb July 2017 *Global Perspectives on Risk Management and Accounting in the Public Sector* Ferreira, Augusta da Conceição Santos, 2016-01-18 The effects of recent economic and financial crises have reached an international scale a number of different nations have experienced the fallout of these events calling into question issues of accountability and reform in public management *Global Perspectives on Risk Management and Accounting in the Public Sector* is a pivotal reference source for the latest research on current developments and future directions of the regulation financial management and sustainability of public institutions Featuring discussions on risk assessment transparency and information disclosure this book is ideally designed for regulatory authorities researchers managers and professionals working in the public domain *Business and the Ethical Implications of Technology* Kirsten Martin, Katie Shilton, Jeffery Smith, 2022-11-09 This book focuses on how firms should engage ethical choices in developing and deploying digital technologies Digital technologies are devices that rely on rapidly accelerating digital sensing storage and transmission capabilities to intervene in human processes While the ethics of technology is analyzed across disciplines from science and technology studies STS engineering computer science critical management studies and law less attention is paid to the role that firms and managers play in the design development and dissemination of technology across communities and within their firm This book covers the topic from three angles First it illuminates diverse facets of the intersection of technology and business ethics Second it uses themes to explore what business ethics offers to the study of technology and third what technology studies offers to the field of business ethics Each field brings expertise that together improves our understanding of the ethical implications of technology Chapter A Micro ethnographic Study of Big Data Based Innovation in the Financial Services Sector Governance Ethics and Organisational Practices chapter The Challenges of Algorithm Based HR Decision Making for Personal Integrity and chapter Female CEOs and Core Earnings Quality New Evidence on the Ethics Versus Risk Aversion Puzzle are available open access under a Creative Commons Attribution 4.0 International license via link [springer.com](https://www.springer.com) **Accounting and Auditing Practices in Africa** Mariaan Roos, Lesley Stainbank, 2017-06-26 This book comprises nine chapters drawn from the papers presented at the fourth annual conference of the African Accounting and Finance Association which took place in Somerset West South Africa in 2014 The chapters address a number of aspects of accounting ranging from the adoption of IFRS for SMEs in Africa the compliance by SMEs with IFRS for SMEs in Ghana the provision of finance to small businesses

drivers of corporate failures financial regulations the audit of casinos the auditors report and investment decisions the role of government audit committees and audit fees and audit quality **Global Health 101** Skolnik,2016 Rated by an independent panel as the best introductory Global Health text for undergraduates Global Health 101 Third Edition is a clear concise and user friendly introduction to the most critical issues in global health It illustrates key themes with an extensive set of case studies examples and the latest evidence Particular attention is given to the health development link to developing countries and to the health needs of poor and disadvantaged people The Third Edition is a thorough revision that offers an extensive amount of new and updated information while maintaining clarity simplicity and ease of use for faculty and students Offering the latest data on the burden of disease the book presents unique content on key topics that are often insufficiently covered in introductory materials such as immunization and adolescent health **ICPMG2014 - Physical**

Modelling in Geotechnics Christophe Gaudin,David White,2019-01-08 The 8th International Conference on Physical Modelling in Geotechnics ICPMG2014 was organised by the Centre for Offshore Foundation Systems at the University of Western Australia under the auspices of the Technical Committee 104 for Physical Modelling in Geotechnics of the International Society of Soil Mechanics and Geotechnical Engineering This quadrennial conference is the traditional focal point for the physical modelling community of academics scientists and engineers to present and exchange the latest developments on a wide range of physical modelling aspects associated with geotechnical engineering These proceedings together with the seven previous proceedings dating from 1988 present an inestimable collection of the technical and scientific developments and breakthroughs established over the last 25 years These proceedings include 10 keynote lectures from scientific leaders within the physical modelling community and 160 peer reviewed papers from 26 countries They are organised in 14 themes presenting the latest developments in physical modelling technology modelling techniques and sensors through a wide range of soil structure interaction problems including shallow and deep foundations offshore geotechnics dams and embankments excavations and retaining structures and slope stability Fundamental aspects of earthquake engineering geohazards ground reinforcements and improvements and soil properties and behaviour are also covered demonstrating the increasing complexity of modelling arising from state of the art technological developments and increased understanding of similitude principles A special theme on education presents the latest developments in the use of physical modelling techniques for instructing undergraduate and postgraduate students in geotechnical engineering

Sustainable Management Practices Muddassar Sarfraz,Muhammad Ibrahim Adbullah,Abdul Rauf,Syed Ghulam Meran Shah,2019-10-09 This book encapsulates the advanced concept of sustainable management and will enlighten readers to understand this concept for practical applications The book s salient features are as follows Illustrates the basic concepts of human psychology causing risk factors such as burnout Differentiates adaptive sustainable measures and management practices Emphasizes sustainable agriculture management to confront the current dynamic environment and defines specific

rules for enterprise development while coping with global climate change
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China's Maritime Silk Road Initiative, Africa, and the Middle East Jean-Marc F. Blanchard, 2020-11-30
This book analyzes the progress of the MSRI highlights the political and economic factors affecting its realization and offers insights into the political and economic implications of China's endeavor
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