

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)			

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**I. Brusca, E. Caperchione, S. Cohen, F
Manes Rossi**

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Management and Cost Accounting Alnoor Bhimani, Srikant M. Datar, Charles Horngren, Madhav V. Rajan, 2023-03-24 Familiarise your students with the real business world and the principal management accounting techniques Packed with illustrations examples and real life applications Management and Cost Accounting 8th edition by Bhimani and co authors brings together techniques concepts and practices in a highly readable way MyLab Accounting available

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, Report of the Comptroller of Public Accounts Texas. Comptroller's Office, 1895

DC Confidential David Schoenbrod, 2017-03-07 You think you know why our government in Washington is broken but you really don't You think it's broken because politicians curry favor with special interests and activists of the Left or Right There's something to that and it helps explain why these politicians can't find common ground but it misses the root cause A half century ago elected officials in Congress and the White House figured out a new system for enacting laws and spending programs one that lets them take credit for promising good news while avoiding blame for government producing bad results With five key tricks politicians of both parties now avoid accounting to us for what government actually does to us While you understand that these politicians seem to pull rabbits out of hats hardly anyone sees the sleight of hand by which they get away with their tricks Otherwise their tricks wouldn't work DC Confidential exposes the sleights of hand Once they are brought to light we can stop the tricks fix our broken government and make Washington work for us once again The book explains the necessary reform and lays out an action plan to put it in place Stopping the tricks would be a constructive inclusive response to the anger that Americans from across the political spectrum feel toward what should be our government

Annual Report of the Comptroller of Public Accounts of the State of Texas Texas. Comptroller's Office, 1893 Public Sector Accounting and Auditing in Europe I. Brusca, E. Caperchione, S. Cohen, F. Manes Rossi, 2016-02-03 The book provides an overview of the governmental accounting status quo in Europe by analysing the public sector accounting budgeting and auditing systems in fourteen European countries IT sheds light on the challenges faced by European countries as they move towards adoption of the European Public Sector Accounting Standards EPSAS

Recognition of Revenue From Construction Contracts According to IFRS Elias Fiebig, 2015-06-19 Bachelor Thesis from the year 2015 in the subject Business economics Accounting and Taxes grade 1.0 European University Viadrina Frankfurt Oder course International Accounting language English abstract Die Arbeit stellt die praktischen und theoretischen Konsequenzen der Umstellung der Umsatzerfassung nach International Rechnungslegungsstandards mit der Einführung des IFRS 15 dar Dabei liegt der Fokus der Arbeit auf der bilanziellen Behandlung von Langzeitfertigungsaufträgen zB Eigentumswohnungen

The EU Common Consolidated Corporate Tax

Base Dennis Weber, Jan van de Streek, 2016-04-24 In October 2016 the European Commission relaunched its plan to harmonize national income tax systems via the Common Consolidated Corporate Tax Base CCCTB perhaps the most ambitious reform of EU tax law ever attempted This timely book offers an early analysis of this important proposal and its implications covering issues such as the project s scope and main elements international considerations the relationship with OECD s base erosion and profit shifting BEPS initiative consolidation and anti abuse rules With carefully selected papers first presented at a January 2017 conference hosted by the Amsterdam Centre for Tax Law this volume focuses on such topics and issues as the following ways in which the proposed CCCTB is designed to preserve the competence of Member States to set their own tax rates reduction of the administrative burden for multinational companies incentives for research and development automatic cross border relief within the EU detailed analysis of the proposal s formula apportionment regime proposed new controlled foreign company CFC rules and interest limitation rule Because of the commitment of many Member States to keep their corporate income tax systems competitive on a stand alone basis the proposed CCCTB is enormously controversial This book provides authoritative insights into problems likely to arise and discusses the prospects of how the proposal is likely to be implemented Thus this book proves to be of immeasurable value to taxation policymakers practitioners and academics

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