

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 Question Paper September 2012

**Federal Reserve Bank of Dallas**

A red circular graphic with a gradient, appearing as a partial circle or a stylized 'C' shape, located to the right of the Federal Reserve Bank of Dallas text.

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Handbook on the Economics of Professional Football John Goddard, Peter Sloane, 2014-11-28 In this comprehensive Handbook John Goddard and Peter Sloane present a collection of analytical contributions by internationally regarded scholars in the field which extensively examine the many economic challenges facing the world s most popular *ACCA F6 - Tax FA2012 - Study Text 2013* BPP Learning Media, 2011-12-15 Our F6 Study Text is the only text reviewed by the examiner It covers the entire syllabus at just the right level There is no more or less information than you need to know As computations are the most important aspect of this paper there are plenty of worked examples and questions throughout the text The question and answer bank in the text consists of numerous exam standard questions **CJEU - Recent**

**Developments in Value Added Tax 2019** Michael Lang, Georg Kofler, Pasquale Pistone, Alexander Rust, Josef Schuch, Karoline Spies, Claus Staringer, Patrice Pillet, 2020-11-05 The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments the intensifying complexity of the legal framework and the proliferating number of countries adopting indirect taxation it is essential to scrutinize how the law is actually applied in practice The primary driving force in this area is undoubtedly the Court of Justice of the European Union This book analyses selected topics e g fundamental principles and VAT administrative cooperation in VAT taxable base and rates exemptions and deductions by examining the most prominent and recent

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Regulation after the Crisis provides new insights that are relevant for theory and practice not only for transnational financial regulation but for global governance more generally

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