

- Q20 A, B, C and D are Partners sharing Profits and Losses in the ratio 1:2:3:4. D retired and his share was acquired by A and B equally. Goodwill was valued at 3 years purchase of average profits of last 4 years which were Rs 40,000. General reserve showed a balance of Rs 1,30,000 and D's capital in the Balance Sheet was Rs 3,00,000 at the time of retirement. You are required to record necessary journal entries in the books of the firm. (3)

A, B, C और D लाभ को 1:2:3:4 के अनुपात में साझा करने वाले साझेदार हैं। D सेवानिवृत्त हो गया है और उसका हिस्सा A और B द्वारा बराबर बांटा गया है। ख्याति का मूल्यांकन पिछले 4 वर्षों के औसत लाभ की 3 साल की खरीद पर किया गया था, जोकि 40000 रुपये था। सामान्य रिजर्व में 130000 रुपये का शेष दिखाया गया था और स्थिति विवरण में D की पूंजी सेवानिवृत्ति के समय 300000 रुपये थी। फर्म की पुस्तकों में आवश्यक जर्नल प्रविष्टियां कीजिए।

- Q21 Sunaina and Tamanna are partners in a firm sharing profits and losses in the ratio of 3:2. Their Balance Sheet as at 5th March, 2020 stood as follows: (5)

सुनैना और तमन्ना एक फर्म में साझेदार हैं और 3:2 के अनुपात में लाभ-हानि बाँटते हैं। 5 मार्च, 2020 को उनकी बैलेंस शीट इस प्रकार थी:

Balance Sheet

Liabilities देयताएं	Amount Rs.	Assets सम्पत्तियां	Amount Rs.
Capital Accounts: पूंजी खाता		Plant & Machinery प्लांट और मशीन	1,20,000
Sunaina सुनैना 60,000		Land and Building भूमि और भवन	1,40,000
Tamanna तमन्ना 80,000	1,40,000	Debtors देनदार	1,90,000
Current Accounts: चालू खाता:		Less: Provision for Doubtful debts संनिधित रूपों के लिए प्रावधान	(40,000)
Sunaina सुनैना 10,000			1,50,000
Tamanna तमन्ना 30,000	40,000	Stock स्टॉक	40,000
General Reserve सामान्य कोष	1,20,000	Cash रोकड़	30,000
Workmen's Compensation Reserve कर्मचारी क्षतिपूर्ति कोष	50,000	Goodwill ख्याति	20,000
Creditors सेनदार	150,000		

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Dr. S. K. Singh



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Shares 10 Issue of Debentures 11 Redemption of Debentures 12 Financial Statements of a Company Balance Sheet of A Company 13 Financial Statements Analysis 14 Tools of Financial Analysis Comparative Statements 15 Accounting Ratios 16 Cash Flow Statement Model Paper Set 1 2 BSEB With OMR Sheet Board Examination Paper CBSE **Accountancy (Part A)** Cauveri Sriram,Vikas Sharma,2022-02-23 Oswal CBSE Accountancy Part A Class XII Textbook encourages students to dive deeper into the subject by understanding the key concepts to Succeed in Boards Examination based on latest curriculum CBSE Accountancy Textbook Highlights Part A includes Accounting for Partnership Firms and Companies Learning Objectives and necessary content imparts sound knowledge In Accordance with the Companies Act 2013 Solved Previous Years CBSE question papers and additional illustrative examples given for better understanding Get familiarized with the Style and type of questions and their corresponding weightage Ample of Exercises provided having MCQs HOTs VBQs Very Short Short and Long type questions etc Arihant CBSE Term 1 Accountancy Sample Papers Questions for Class 12 MCQ Books for 2021 (As Per CBSE Sample Papers issued on 2 Sep 2021) Richa Makkar,2021-10-12 This year has witness major changes in the field of academics where CBSE s reduced syllabus was a pleasant surprise while the introduction of 2 Term exam pattern was little uncertain for students parents and teachers as well Now more than ever the Sample Papers have become paramount importance of subjects with the recent changes prescribed by the board Give final punch to preparation for CBSE Term 1 examination with the all new edition of Sample Question Papers that is designed as per CBSE Sample Paper that are issued on 02 Sept 2021 for 2021 22 academic session Encouraging with the motto of Keep Practicing Keep Scoring here s presenting Sample Question Paper Applied Accountancy for Class 12th that consists of 1 10 Sample Papers along with OMR Sheet for quick revision of topics 2 One Day Revision Notes to recall the concepts a day before exam 3 CBSE Question Bank are given for complete practice 4 Latest CBSE Sample Paper along with detailed answers are provided for better understanding of subject TOC One Day Revision The Qualifiers CBSE Question Bank Latest CBSE Sample Paper Sample Paper 1 10 *All In One Class 12th Accountancy for CBSE Exam 2024* Richa Makkar,2023-04-21 **BOOK STRUCTURE** 1 Covers the complete Syllabus in 2 major Parts 2 Project Work 3 CBSE Examination Paper 2023 4 Latest CBSE Sample Paper 5 3 Sample Question Papers **BOOK FEATURES** 1 Formulated as per the Rationalised NCERT Latest CBSE Syllabus 2023 24 2 Complete theory in each chapter 3 Practice Exercises for a smooth part by part understanding of each chapter 4 Solved Illustrations to explain the step by step application of concepts 5 Exam Practice Section contains Exam Pattern Questions 6 CBSE Examination Paper 2023 to analyze the exam pattern 7 In detailed solved Board Exam Questions in each chapter 8 Latest CBSE Sample Paper and Sample Question Papers prepared exactly on the latest syllabus pattern of examination **WHY THIS BOOK** 1 Fully revised for class 12th and CBSE Exams 2024 2 Complete Study Well explained theories in each chapter 3 Complete Practice Exam Pattern Exercise and Practice Exercise 4 Complete Assessment Sample Questions Papers for rigorous practice 5 The study material is in a clear concise form 6 The book ensures complete preparation and practice to

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