

Q.P. Code : 22005
(OLD & REVISED COURSE)
(2 Hours)

[Total Marks : 60

- N.B. : (1) All questions are compulsory.
(2) Figures to the right indicate full marks.
(3) All working notes should be part of the answer.
(4) Use of simple calculator is allowed.

1. From the following Trial Balance of Thane Co-operative Purchase and Sales Society Ltd., as on 31.03.2015; prepare Trading and Profit and Loss Account for the year ended 31.03.2015 and Balance Sheet as on that date after considering the adjustments given thereafter.

15

Trial Balance
as on 31.03.2015.

| Particulars | Dr. Rs. | Cr. Rs. |
|-------------------------------------|-------------|-------------|
| Share Capital | --- | 6,72,000 |
| Reserve Fund | --- | 1,20,000 |
| Creditors | --- | 80,000 |
| Profit and Loss A/c. 1.4.2014 | --- | 3,52,000 |
| Opening Stock | 7,84,000 | --- |
| Furniture and Equipments | 2,48,000 | --- |
| Container Deposit | 64,000 | --- |
| Salaries | 6,00,000 | --- |
| Sundry Debtors | 1,20,000 | --- |
| Commission | 1,76,000 | --- |
| Rent & Taxes | 1,20,000 | --- |
| Postage, Travelling & Conveyance | 52,000 | --- |
| Printing & Stationery | 28,000 | --- |
| Admission Fees | --- | 4,000 |
| Purchases | 1,26,80,000 | --- |
| Coolie Charges, Freight and Cartage | 3,20,000 | --- |
| Investment | 4,80,000 | --- |
| Sales | --- | 1,52,40,000 |
| Cash in hand & Bank Balance | 8,12,000 | --- |
| Development Fund B.C. | --- | 16,000 |
| | 1,64,84,000 | 1,64,84,000 |

Adjustments:

- Closing Stock is valued at Rs. 8,80,000.
- Outstanding Rent Rs.8000 and Commission Payable Rs.40,000.
- Rs. 16,000 Salary was paid as advance as on 31.03.2015.
- Accrued Income on Investment Rs. 40,000.
- Provide 10% depreciation on furniture and equipments.

OR

[TURN OVER

Accounting 2014 Mid Year Question Paper

Dheeraj Kumar Singh



Accounting 2014 Mid Year Question Paper:

Quick Revision for Financial Accounting (For ICWA Intermediate: Paper 5) Tulsian P.C. & Tulsian Bharat, Tulsian's Quick Revision for Financial Accounting is a self study handbook Loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations *Financial Accounting, Reporting, and Analysis* Jennifer Maynard, 2017 Offering both technical and interpretative content this is the only truly balanced financial accounting textbook to provide students not only with the how and why of financial information but also guidance on what this means in practice **OECD Regional Outlook 2014 Regions and Cities: Where Policies and People Meet** OECD, 2014-10-06 This second edition of the OECD Regional Outlook aims to help countries adapt policies to the specificities of where people live *Advances in Accounting Education* Thomas G. Calderon, 2021-12-02 Advances in Accounting Education features 13 papers surrounding four themes curriculum and pedagogical innovations faculty reflections on teaching accounting during the COVID 19 pandemic research on passing professional exams in accounting and historical underpinnings and the choice of taxation as an area of specialization **Research Methods in Accounting** Malcolm Smith, 2017-05-15 The only accounting specific research methods textbook available on the market **New Trends in Finance and Accounting** David Procházka, 2016-12-25 This book presents the most current trends in the field of finance and accounting from an international perspective Featuring contributions presented at the 17th Annual Conference on Finance and Accounting at the University of Economics in Prague this title provides a mix of research methods used to uncover the hidden consequences of accounting convergence in the private IFRS and public sectors IPSAS Topics covered include international taxation from both the micro and macroeconomic level international investment monetary economics risk management management accounting auditing investment capital corporate finance and banking among others The global business environment shapes the international financial flows of finance and the demand for international harmonization of accounting As such the field of global finance and accounting has encountered some new challenges For example policy makers and regulators are forced to restructure their tools to tackle with new features of trading at global capital markets and international investment This book complements this global view of development with country specific studies focusing on emerging and transitioning economies which are affected indirectly and in unforeseen ways The combination of global perspective and local specifics makes this volume attractive and useful to academics researchers regulators and policy makers in the field of finance and accounting **Accounting For Decision Making** Dr. P. Megaladevi, Dr. S. Shanthi, S. Merlin, 2021-03-03 Purchase the e books for MBA 1st Semester of Anna University Chennai published by Thakur Publication available on Google Play Books These e books are tailored to align with the curriculum of Anna University and cover all subjects With their comprehensive content and user friendly format these e books provide a valuable resource for MBA students Access them easily on Google Play Books and enhance your learning experience today

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Accounting for Construction Rick Best,Jim Meikle,2019-03-27 Accounting for Construction follows on from Measuring Construction edited by the same team It extends the coverage of some of the material in the first volume and expands the range of related topics to include inter alia shadow economies accounting for informal construction and the treatment of the built environment sector in national accounts Taken together the two volumes collate a range of topics that are only addressed if addressed at all in occasional academic papers and the publications of bodies such as national statistical offices and the World Bank Accounting for Construction presents international examples from the UK Australia and New Zealand and from both academic and professional contributors This book is essential reading for all researchers and professionals interested in construction economics construction management and anyone interested in how the construction industry affects the global economy in ways previously under represented in the literature Financial Accounting (Minor) Dr. Ajay Shukla ,2020-03-20 Buy Latest Financial Accounting Minor e Book in English language for B Com 1st Semester Bihar State By Thakur publication

Opening Credit Justin McGowan,Duncan Sankey,2015-04-08 As a result of prevailing monetary conditions since the global financial crisis the world has witnessed unprecedented growth in global corporate credit markets Yet despite the trillions of dollars put to work in the debt capital markets corporate credit is still an unfamiliar concept to most investors compared to other asset classes such as equities and commodities Every red top newspaper and 24 hour news service is happy to report the latest twitch in the Dow FTSE or Stoxx indices but momentous moves in the iBoxx or iTraxx go unmentioned And whereas many a talking head is happy to pose as an equity analyst few feel comfortable venturing into the arcana of credit Yet the corporate credit market as the authors of this new book show is both materially larger than its equity peer and has shown more attractive risk reward characteristics over the last 90 odd years In Opening Credit career credit professionals Justin McGowan and Duncan Sankey aim to redress this by drawing on their more than 50 years collective experience in the field to elucidate a practitioner s approach to corporate credit investment Whilst explaining the basics of traditional credit analysis and affirming its value McGowan and Sankey also caution against its shortcomings They demonstrate the need both to penetrate the veil of accounting to get to the economic reality behind the annuals and interim numbers and to analyse the individuals that drive them the key executives and board members They employ a range of cogent and easy to follow case studies to illustrate the value of their executive and governance led approach which places management front and centre in understanding corporate credit Opening Credit will appeal to all those seeking a better understanding of corporate credit including analysts looking to develop their skills fund managers especially those with an

eye to SRI bankers IFAs financial journalists academics and students of finance **UGC NET JRF Commerce Book - Accounting and Auditing** Dheeraj Kumar Singh, Special feature of this book Book is divided in small Chapters Book is prepared on the basis on UGC NET JRF standard Each Chapter is supported by large number of questions such as Previous year NET JRF Examination questions other different different levels of examinations questions and questions prepared by our subject expert faculty Unit wise Chapter wise material **Commerce** YCT Expert Team , 2022 23 TGT PGT LT Grade Commerce Chapter wise Solved Papers **Advances in Management Accounting** Chris Akroyd, 2023-10-24 Volume 35 of Advances in Management Accounting features a diverse range of authors from Australia Canada New Zealand and the United States of America focusing on theoretically sound and practical management accounting research which has a cutting edge and wide reaching appeal to both academics and practitioners *Management Accounting in a Dynamic Environment* Cheryl S. McWatters, Jerold L. Zimmerman, 2015-12-22 Whether students pursue a professional career in accounting or in other areas of management they will interact with accounting systems In all organizations managers rely on management accounting systems to provide information to deal with changes in their operating environment This book provides students and managers with an understanding and appreciation of the strengths and limitations of an organization s accounting system and enables them to be intelligent and critical users of the system The text highlights the role of management accounting as an integral part of the organization s strategy and not merely a set of individual concepts and computations An analytical framework for organizational change is used throughout the book to underscore how organizations must adapt to create customer and organizational value This framework provides a way to examine and analyze the organization s accounting system and as a basis for evaluating proposed changes to the system With international examples that bring the current business environment to the forefront problems and cases to promote critical thinking and online support for students and instructors Management Accounting in a Dynamic Environment is no mere introductory textbook It prepares readers to use accounting systems intelligently to achieve organizational success The authors have identified several cases to accompany each chapter in the textbook These are available through Ivey Publishing <https://www.iveycases.com> CaseMateBookDetail.aspx?id=434 **02 UGC NET JRF Commerce Previous Questions Unit Wise - UNIT 2 : Accounting & Auditing** Dheeraj Kumar Singh, [Advances in Management Accounting](#) Laurie L. Burney, 2020-09-28 Advances in Management Accounting AIMA is a publication of quality applied research in management accounting The journal s purpose is to publish thought provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners *The Routledge Companion to Accounting Information Systems* Erik Strauss, Martin Quinn, 2017-12-22 Information technology has permeated all walks of life in the past two decades Accounting is no exception Be it financial accounting management accounting or audit information technology and systems have simplified daily tasks and routine work simplified reporting and changed how accounting is done The Routledge

Companion to Accounting Information Systems provides a prestige reference work which offers students and researchers an introduction to current and emerging scholarship in the discipline Contributions from an international cast of authors provides a balanced view of both the technical underpinnings and organisational consequences of accounting information systems With a focus on the business consequences of technology this unique reference book will be a vital resource for students and researchers involved in accounting and information management

Cost Accounting: Principles & Practice, 3rd Edition M N Arora & Priyanka Katyal, Year after year this book has immensely helped students in their comprehension of the subject and score good marks in examinations It has been written specifically for the prescribed syllabus of Cost Accounting Paper of BCom Hons Semester IV of the University of Delhi and of School of Open Learning Its basic features are the same as the mother book Cost Accounting Principles and Practice which is a UGC recommended text for the last many years Thus it gives a thorough grounding in cost concepts cost behaviour and costing methods The subject matter has been organized on first things first basis to sustain the interest of the students Every discussion involving conceptual difficulties is immediately followed by a numerical example

Transforming Education in the Gulf Region Khalid Alshahrani, Mohamed Ally, 2016-07-01 Countries in the Arab Gulf are currently experiencing some of the fastest rates of growth and progress in the world Transforming Education in the Gulf Region argues that education systems in these countries need to use innovative pedagogies and best practices in teaching and learning to educate all citizens so that they obtain the knowledge and skills to be productive members of society This book will contribute to the transformation of education in the Gulf countries by suggesting best practices research outcomes and case studies from experts in the Gulf region It has become increasingly evident in recent years that Gulf countries need to use emerging learning technologies to cater for the needs of learners and to provide maximum flexibility in learning There is also a growing practical need to use electronic technologies since learning materials are more widely available in electronic formats than in paper based formats This book focuses on the role of emerging technologies and innovative pedagogies in transforming education in six Gulf countries in the region Saudi Arabia United Arab Emirates Kuwait Qatar Oman and Bahrain With contributions from experts around the world the book argues that the time is right for Arab Gulf countries to make the transition to electronic learning and that they need to implement the outcomes of research and adopt best practices to transform and revolutionize education to prepare learners in the Gulf region for the 21st Century The book should be of interest to academics and students in the areas of higher education learning technologies education policy and education reform It should also be of interest to educators and policymakers in the Gulf region

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Table of Contents Accounting 2014 Mid Year Question Paper

1. Understanding the eBook Accounting 2014 Mid Year Question Paper
 - The Rise of Digital Reading Accounting 2014 Mid Year Question Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 2014 Mid Year Question Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting 2014 Mid Year Question Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 2014 Mid Year Question Paper
 - Personalized Recommendations
 - Accounting 2014 Mid Year Question Paper User Reviews and Ratings
 - Accounting 2014 Mid Year Question Paper and Bestseller Lists
5. Accessing Accounting 2014 Mid Year Question Paper Free and Paid eBooks

- Accounting 2014 Mid Year Question Paper Public Domain eBooks
- Accounting 2014 Mid Year Question Paper eBook Subscription Services
- Accounting 2014 Mid Year Question Paper Budget-Friendly Options
- 6. Navigating Accounting 2014 Mid Year Question Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting 2014 Mid Year Question Paper Compatibility with Devices
 - Accounting 2014 Mid Year Question Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting 2014 Mid Year Question Paper
 - Highlighting and Note-Taking Accounting 2014 Mid Year Question Paper
 - Interactive Elements Accounting 2014 Mid Year Question Paper
- 8. Staying Engaged with Accounting 2014 Mid Year Question Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 2014 Mid Year Question Paper
- 9. Balancing eBooks and Physical Books Accounting 2014 Mid Year Question Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 2014 Mid Year Question Paper
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting 2014 Mid Year Question Paper
 - Setting Reading Goals Accounting 2014 Mid Year Question Paper
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting 2014 Mid Year Question Paper
 - Fact-Checking eBook Content of Accounting 2014 Mid Year Question Paper
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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