

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)			

Jan 2015 Ial Accounting Question Paper

Thomas Schneider



Jan 2015 Ial Accounting Question Paper:

Tools of Effective Compliance Thomas Schneider, 2023-01-09 Unlike many standard works on compliance this book focuses not on the goals but on the means that enable effective compliance From the internal perspective of the compliance officer everyday problems are addressed and solved with the help of concrete tried and tested measures Based on the tension between profit generation and compliance ethical principles as well as the appearance of compliance its handling of contacts and its procedure in the event of violations are also discussed Psychological and sociological insights broaden the perspective put people at the center and offer new starting points for the design of successful compliance *The Institute of Chartered Accountants in England and Wales, for Exams from 2015 ,2014*

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Table of Contents Jan 2015 Ial Accounting Question Paper

1. Understanding the eBook Jan 2015 Ial Accounting Question Paper
 - The Rise of Digital Reading Jan 2015 Ial Accounting Question Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Jan 2015 Ial Accounting 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 Jan 2015 Ial Accounting Question Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Jan 2015 Ial Accounting Question Paper
 - Personalized Recommendations

- Jan 2015 Ial Accounting Question Paper User Reviews and Ratings
- Jan 2015 Ial Accounting Question Paper and Bestseller Lists
- 5. Accessing Jan 2015 Ial Accounting Question Paper Free and Paid eBooks
 - Jan 2015 Ial Accounting Question Paper Public Domain eBooks
 - Jan 2015 Ial Accounting Question Paper eBook Subscription Services
 - Jan 2015 Ial Accounting Question Paper Budget-Friendly Options
- 6. Navigating Jan 2015 Ial Accounting Question Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Jan 2015 Ial Accounting Question Paper Compatibility with Devices
 - Jan 2015 Ial Accounting Question Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Jan 2015 Ial Accounting Question Paper
 - Highlighting and Note-Taking Jan 2015 Ial Accounting Question Paper
 - Interactive Elements Jan 2015 Ial Accounting Question Paper
- 8. Staying Engaged with Jan 2015 Ial Accounting Question Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Jan 2015 Ial Accounting Question Paper
- 9. Balancing eBooks and Physical Books Jan 2015 Ial Accounting Question Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Jan 2015 Ial Accounting Question Paper
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Jan 2015 Ial Accounting Question Paper
 - Setting Reading Goals Jan 2015 Ial Accounting Question Paper
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Jan 2015 Ial Accounting Question Paper
 - Fact-Checking eBook Content of Jan 2015 Ial Accounting 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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