

Series: October, 2013

**MOCK TEST PAPER
COMMON PROFICIENCY TEST**

Time Allowed – 4 Hours

Maximum Marks – 200

1. A businessman purchased goods for ₹ 25,00,000 and sold 70% of such goods during the accounting year ended 31st March, 2013. The market value of the remaining goods was ₹ 5,00,000. He valued the closing stock at ₹ 5,00,000 and not at ₹ 7,50,000 due to
 - (a) Money measurement
 - (b) Conservatism
 - (c) Cost
 - (d) Periodicity
2. When preparing a Bank Reconciliation Statement if you start with balance as per Pass Book, then cheques paid by bank recorded twice in Pass Book ₹ 1050 will be
 - (a) Added
 - (b) Deducted
 - (c) Not required to be adjusted
 - (d) None of the three
3. Provision is
 - (a) An unknown liability but its amount and due date are indeterminate
 - (b) An unknown liability and its amount and due date are determinate
 - (c) A known liability and its amount and due date are determinate
 - (d) A known liability but its amount and due date are indeterminate
4. What would be treatment when plant and machinery is sold for ₹ 1,40,000 whose cost is ₹1,00,000 and WDV is ₹ 40,000
 - (a) Revenue receipt of ₹ 1,00,000
 - (b) Capital receipt of ₹ 1,00,000
 - (c) Capital profit of ₹ 40,000 and revenue profit of ₹ 60,000
 - (d) Capital receipt of ₹ 40,000 and revenue receipt of ₹ 60,000
5. Aditya and Nidhi entered into a joint venture and agreed to share profits and losses in the ratio of 3:2. A Joint Bank A/c was opened where in Aditya contributed ₹ 1,25,000 and Nidhi contributed ₹ 50,000. Their transactions were as follows:

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Quick Revision for Key to Unlock CA-CPT Entrance (Combo with 9788121935111) Tulsian P.C. & Tulsian Bharat, Section 1 Revision One Day Before Examination Section 2 Tulsian S Model Test Papers For Revision *Accountancy Model Paper Chapter wise Question Answer With Marking Scheme* Dr. S. K. Singh, 2020-11-07 1 100% Based on NCERT Guidelines 2 Important questions have been include chapterwise and unitwise 3 Previous year questions with answers of board examinations have been included 4 Solved Model Test Papers for board examination preparation for the current year have been included 1 Accounting for Not for Profit Organizations 2 Accounting for Partnership Firms Fundamentals 3 Reconstitution of Partnership Change in Profit Sharing Ratio among the Existing Partners 4 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 5 Reconstitution of Partnership Admission of a Partner 6 Reconstitution of Partnership Retirement of a Partner 7 Reconstitution of Partnership Death of a Partner 8 Dissolution of a Partnership Firm 9 Issue Forfeiture and Re issue of 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 *Advances in Civil Engineering and Building Materials IV* Shuenn-Yih Chang, Suad Khalid Al Bahar, Adel Abdulmajeed M. Husain, Jingying Zhao, 2015-05-06 Covering a wide range of topics Advances in Civil Engineering and Building Materials IV presents the latest developments in Structural Engineering Road Bridge Engineering Geotechnical Engineering Architecture Urban Planning Transportation Engineering Hydraulic Engineering Engineering Management Computational Mechanics Constr Earthquake Geotechnical Engineering for Protection and Development of Environment and Constructions Francesco Silvestri, Nicola Moraci, 2019-10-22 Earthquake Geotechnical Engineering for Protection and Development of Environment and Constructions contains invited keynote and theme lectures and regular papers presented at the 7th International Conference on Earthquake Geotechnical Engineering Rome Italy 17 20 June 2019 The contributions deal with recent developments and advancements as well as case histories field monitoring experimental characterization physical and analytical modelling and applications related to the variety of environmental phenomena induced by earthquakes in soils and their effects on engineered systems interacting with them The book is divided in the sections below Invited papers Keynote papers Theme lectures Special Session on Large Scale Testing Special Session on Liquefact Projects Special Session on Lessons learned from recent earthquakes Special Session on the Central Italy earthquake Regular papers Earthquake Geotechnical Engineering for Protection and Development of Environment and Constructions provides a significant up to date collection of recent experiences and developments and aims at engineers geologists and seismologists consultants public and private contractors local national and international authorities and to all those involved in research and practice related to Earthquake Geotechnical Engineering Logistics and Supply Chain Innovation Henk Zijm, Matthias

Klumpp, Uwe Clausen, Michael ten Hompel, 2015-09-01 This contributed volume presents state of the art advances in logistics theory in various fields as well as case studies The book reports on a number of recently conducted studies in the Dinalog and the EffizienzCluster LogistikRuhr thus bridging the gap between different perspectives of theoretical and applied research A selection of theoretical topics practical examples case studies and project reports is presented in this volume The editors carefully selected contributions from a wide variety of projects which were carried out in both the Dinalog cluster and the Effizienzcluster LogistikRuhr The contributions are grouped in five main sections each representing key domains in the evolution of logistics and supply chain management sustainability urban logistics value chain management IT based innovation knowledge management This book is intended for both researchers and practitioners in the field of logistics and supply chain management to serve as an important source of information for further research as well as to stimulate further innovation

Geotechnical Safety and Risk V T. Schweckendiek, A.F. van Tol, D. Pereboom, 2015-10-09 Geotechnical Risk and Safety V contains contributions presented at the 5th International Symposium on Geotechnical Safety and Risk 5th ISGSR Rotterdam 13-16 October 2015 which was organized under the auspices of the Geotechnical Safety Network GEOSNet and the following technical committees of the International Society of Soil Mechanics and Geotechnical Engineering ISSGME TC304 Engineering Practice of Risk Assessment Management TC205 Safety and Serviceability in Geotechnical Design TC212 Deep Foundations TC302 Forensic Geotechnical Engineering Geotechnical Risk and Safety V covers seven themes 1 Geotechnical Risk Management and Risk Communication 2 Variability in Ground Conditions and Site Investigation 3 Reliability and Risk Analysis of Geotechnical Structures 4 Limit state design in Geotechnical Engineering 5 Assessment and Management of Natural Hazards 6 Contractual and Legal Issues of Foundation and Under Ground Works 7 Case Studies Monitoring and Observational Method The 5th ISGSR is the continuation of a series of symposiums and workshops on geotechnical risk and reliability starting with LSD2000 Melbourne Australia IWS2002 Tokyo and Kamakura Japan LSD2003 Cambridge USA Georisk2004 Bangalore India Taipei2006 Taipei Taiwan the 1st ISGSR Shanghai China 2007 the 2nd ISGSR Gifu Japan 2009 the 3rd ISGSR Munich Germany 2011 and the 4th ISGSR Hong Kong 2013

Frontiers in Offshore Geotechnics III Vaughan Meyer, 2015-05-15 Frontiers in Offshore Geotechnics III comprises the contributions presented at the Third International Symposium on Frontiers in Offshore Geotechnics ISFOG Oslo Norway 10-12 June 2015 organised by the Norwegian Geotechnical Institute NGI The papers address current and emerging geotechnical engineering challenges facing those working in off

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Committee of Ministers responsible for supervising the application of the Court's judgments in the member states The Yearbook includes Full text of any new protocols to the Convention as they are opened for signature together with the state of signatures and ratifications Full listing of Court judgments judgments broken down by subject matter and extensive summaries of key judgments handed down by the Court during the year Selected human rights DH resolutions adopted as part of the Committee of Ministers work supervising the execution of the Court's judgments Enquiries by the Secretary General carried out under Article 52 of the Convention Other work of the Council of Europe connected with the European Convention on Human Rights carried out by the Committee of Ministers the Parliamentary Assembly and the Directorate General of Human Rights and Legal Affairs Bibliographic information from the library of the European Court of Human Rights The Yearbook is published in an English French bilingual edition *CERN Courier*, 2014 **The Indian National Bibliography** B. S. Kesavan, 2016-10 Indian National Bibliography B. S. Kesavan, 2016-12 Government Reports Annual Index, 1980 Sections 1 2 Keyword Index Section 3 Personal author index Section 4 Corporate author index Section 5 Contract grant number index NTIS order report number index 1 E Section 6 NTIS order report number index F Z NASM Personal Training Practice Test Book Falgout, 2021-03-05 Just in time for the 2021 exam Ascencia Test Prep's unofficial NEW NASM Personal Training Practice Test Book 3 Full Length Exams for the National Academy of Sports Medicine CPT Examination is different from other practice test books for the NASM CPT exam Our healthcare test prep isn't like other study materials because NASM Personal Training Practice Test Book offers you the up to date real examples graphics and information you need for a quick but full review of everything on the exam Our convenient materials will give you the edge you need to pass your exam the first time NCCA was not involved in the creation or production of this product is not in any way affiliated with Ascencia Test Prep and does not sponsor or endorse this product Ascencia Test Prep's NASM Personal Training Practice Test Book will quiz you on Basic and Applied Sciences and Nutritional Concepts Assessment Program Design Exercise Technique and Training Instruction Client Relations and Behavioral Coaching Professional Development and Responsibility About Ascencia Test Prep With healthcare fields such as nursing pharmacy emergency care and physical therapy becoming the fastest and largest growing industries in the United States individuals looking to enter the healthcare industry or rise in their field need high quality reliable resources Ascencia Test Prep's study guides and test preparation materials are developed by credentialed industry professionals with years of experience in their respective fields Every Ascencia book includes a comprehensive overview of the content knowledge that will be tested along with practice questions for each section to enhance understanding Full practice tests at the end of every book accurately reflect the exam helping test takers determine if they are thoroughly prepared Additionally all Ascencia study materials offer exclusive tips from healthcare professionals to help readers thrive in their field beyond test day Ascencia recognizes that healthcare professionals nurture bodies and spirits and save lives Ascencia Test Prep's mission is to help healthcare workers grow

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