

**MARKING SCHEME
SESSION ENDING EXAMINATION 2023-24
SUBJECT: ACCOUNTANCY (055)**

PART A: FINANCIAL ACCOUNTING - I

1.	c) Proprietor withdrew ₹12,000 from his personal account to pay the school fees of his son.	1
2.	a) Investment	1
3.	d) Understandability OR a) creditor.	1
4.	d) (A) is false, but (R) is true.	1
5.	b) principle based accounting standards. OR b) principle based accounting standards.	1
6.	a) Credit Note	1
7.	b) Accrual basis	1
8.	b) fair value	1
9.	b) all transactions and events which can be estimated in money terms are recorded in the books of account. OR a) Assets are shown in the books at the price at which it was purchased plus cost of improvement minus depreciation till date.	1
10.	d) whenever a bank statement is received	1
11.	c) Preparation of Final Accounts. OR b) optional	1
12.	c) ₹ 9,000 OR a) entries in Bank Pass Book with entries in bank columns of Cash Book	1
13.	d) Business Entity Concept	1
14.	d) Liability side of Balance Sheet	1
15.	c) Fixed Assets	1
16.	b) ₹ 40,000 OR d) ₹ 16,650	1

17.	Trial Balance	3																																							
	<table> <tr> <th>Particulars</th><th>Balance (Dr.) ₹</th><th>Balance (Cr.) ₹</th></tr> <tr> <td>Prepaid expenses</td><td>5,000</td><td></td></tr> <tr> <td>Outstanding rent</td><td></td><td>2,000</td></tr> <tr> <td>Bad debts recovered</td><td></td><td>4,000</td></tr> <tr> <td>Interest on Investment</td><td></td><td>1,000</td></tr> <tr> <td>Due to Mohan</td><td></td><td>5,000</td></tr> <tr> <td>Bank overdraft</td><td></td><td>2,000</td></tr> <tr> <td>Discount allowed</td><td>800</td><td></td></tr> <tr> <td>Due from Vinod</td><td>1,200</td><td></td></tr> <tr> <td>Investment</td><td>15,000</td><td></td></tr> <tr> <td>Patents</td><td>4,000</td><td></td></tr> <tr> <td>Machinery</td><td>6,000</td><td></td></tr> <tr> <td>Capital</td><td></td><td>18,000</td></tr> </table>	Particulars	Balance (Dr.) ₹	Balance (Cr.) ₹	Prepaid expenses	5,000		Outstanding rent		2,000	Bad debts recovered		4,000	Interest on Investment		1,000	Due to Mohan		5,000	Bank overdraft		2,000	Discount allowed	800		Due from Vinod	1,200		Investment	15,000		Patents	4,000		Machinery	6,000		Capital		18,000	
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Seaforth World Naval Review 2015 Conrad Waters,2014-11-05 Now in its seventh year this annual has established an international reputation as an authoritative but affordable summary of all that has happened in the naval world in the previous twelve months It combines regional surveys with one off major articles on noteworthy new ships and other

important developments Besides the latest warship projects it also looks at wider issues of importance to navies such as aviation and electronics and calls on expertise from around the globe to give a balanced picture of what is going on and to interpret its significance The 2015 edition looks in detail at the French Navy and the Bangladesh and Myanmar navies while significant ships include the Montford Point class mobile landing platforms the Samuel Becket offshore patrol vessels and the Skjold class fast attack craft There are technological reviews dealing with naval aviation by David Hobbs and current mine warfare developments by Norman Friedman while warship recycling is discussed by Ian Buxton Intended to make interesting reading as well as providing authoritative reference there is a strong visual emphasis including specially commissioned drawings and the most up to date photographs and artists impressions For anyone with an interest in contemporary naval affairs whether an enthusiast or a defence professional this annual has become required reading

The State of the Art in Student Engagement Carl Senior, 2015-07-10 There is an extensive literature conducted from a range of theoretical perspectives and methodologies on the role of groups and student learning in higher education However here the concept of the group is heavily contested at a theoretical level but within higher education practice characterizing the group has tended to be clear cut Groups of students are often formed within the parameters of specific educational programs to address explicitly defined learning objectives These groups are often small scale and achieve tasks through cooperative or collaborative learning Cooperative learning involves students dividing roles and responsibilities between group members so learning becomes an independent process and outcome On the other hand collaborative learning involves students working together by developing shared meanings and knowledge to solve a task or problem From this perspective learning is conceptualized as both a social process and individual outcome That is collaborative learning may facilitate individual student conceptual understanding and hence lead to higher academic achievement The empirical evidence is encouraging as has been shown that students working collaboratively tend to achieve higher grades than students working independently However the above perspectives on student engagement assume that groups are formed within the confines of formal learning environments e g lecture theaters involve students on the same degree program have the explicit function of achieving a learning task and disband once this has been achieved However students may also use existing social networks such as friendship groups as a mechanism for learning which may occur outside of formal learning environments There is an extensive literature on the role and benefits of friendship groups on student learning within primary and secondary education but there is a distinct lack of research within higher education This ebook is innovative and ambitious and will highlight and consolidate the current understanding of the role that student based engagement behaviors may serve in effective pedagogy A unique aspect of this research topic will be the fact that scholars will also be welcome to submit articles that describe the efficacy of the full range of approaches that have been employed to facilitate student engagement across the sector

Frontiers in the Acquisition of Literacy Claire M. Fletcher-Flinn, 2015-09-28 Learning to read and to spell are two of the

most important cultural skills that must be acquired by children and for that matter anyone learning a second language We are not born with an innate ability to read A reading system of mental representations that enables us to read must be formed in the brain Learning to read in alphabetic orthographies is the acquisition of such a system which links mental representations of visual symbols letters in print words with pre existing phonological sound and semantic comprehension cognitive systems for language Although spelling draws on the same representational knowledge base and is usually correlated with reading the acquisition processes involved are not quite the same Spelling requires the sequential production of letters in words and at beginning levels there may not be a full degree of integration of phonology with its representation by the orthography Reading on the other hand requires only the recognition of a word for pronunciation Hence spelling is more difficult than reading and learning to spell may necessitate more complete representations or more conscious access to them The learning processes that children use to acquire such cognitive systems in the brain and whether these same processes are universal across different languages and orthographies are central theoretical questions Most children learn to read and spell their language at the same time thus the co ordination of these two facets of literacy acquisition needs explication as well as the effect of different teaching approaches on acquisition Lack of progress in either reading and or spelling is also a major issue of concern for parents and teachers necessitating a cross disciplinary approach to the problem encompassing major efforts from researchers in neuroscience cognitive science experimental psychology and education The purpose of this Research Topic is to summarize and review what has been accomplished so far and to further explore these general issues Contributions from different perspectives are welcomed and could include theoretical computational and empirical works that focus on the acquisition of literacy including cross orthographic research *In Re Edmonds* ,2014

Earnings Management, Fintech-Driven Incentives and Sustainable Growth Michael I. C. Nwogugu,2019-11-01 Traditional research about Financial Stability and Sustainable Growth typically omits Earnings Management as a broad class of misconduct Complex Systems Theory Mechanism Design Theory Public Health psychology issues and the externalities and psychological effects of Fintech Inequality Environmental Pollution Earnings Management opportunities the varieties of complex Financial Instruments Fintech Regulatory Fragmentation Regulatory Capture and real financial sector linkages are growing around the world and these factors can have symbiotic relationships Within Complex System theory framework this book analyzes these foregoing issues and introduces new behaviour theories Enforcement Dichotomies and critiques of models regulations and theories in several dimensions The issues analyzed can affect markets and evolutions of systems decision making nternal Markets and risk perception within government regulators operating companies and investment entities and thus they have Public Policy implications The legal analysis uses applicable US case law and statutes which have been copied by many countries and are similar to those of many common law countries Using Qualitative Reasoning Capital Dynamics Theory a new approach introduced in this book Critical Theory and elements of Mechanism Design Theory the

book aims to enhance cross disciplinary analysis of the above mentioned issues and to help researchers build better systems Artificial Intelligence mathematical models in Financial Stability Portfolio Management Policy Analysis Asset Pricing Contract Theory Enforcement Theory and Fraud Detection The primary audience for this book consists of university Professors PHD students and PHD degree holders in industries government agencies financial services companies and research institutes The book can be used as a primary or supplementary textbook for graduate courses in Regulation Capital Markets Law Economics International Political Economy and or Mechanism Design Applied Math Operations Research Computer Science or Finance Yearbook of International Organizations 2013-2014 (Volumes 1a-1b) Union Of International Associations,Union of International Associations,2013-06-21 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events **Annual Report** Mpumalanga (South Africa). Department of Education,2014 **Parliamentary Debates** Great Britain. Parliament. House of Commons,1937 Contains the 4th session of the 28th Parliament through the session of the Parliament **Dictionary Catalog of the National Agricultural Library, 1862-1965** National Agricultural Library (U.S.),1970 **Parliamentary Debates (Hansard).** Great Britain. Parliament. House of Commons,1937 Contains the 4th session of the 28th Parliament through the session of the Parliament *Unemployment Insurance Service ...* Commerce Clearing House,1936 **Drum** ,2009 **Dictionary Catalog of the Research Libraries of the New York Public Library, 1911-1971** New York Public Library. Research Libraries,1979 **Job Openings for Economists** ,1998 **The United States Law Week** ,1961 **NASA SP.** ,1983

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web on the morning of the factory tour veruca s parents have to restrain her so she doesn t scale the fence and enter the factory grounds before mr wonka is ready for them during the tour whenever veruca comes across something wonderful or interesting she shouts to mr salt that she wants it

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web script print audition central roald dahl s willy wonka jr script veruca salt side 1 phineous trout ladies and gentlemen the worldwide rush for wonka bars is getting bigger by the minute it seems a second golden ticket has been found wonka gestures for veruca s golden ticket to light phineous trout

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web step 7 8 place in an oven preheated to 175 c and bake for 70 minutes take care to place a tray on a lower shelf under the crostata to catch any drippings halfway through take the crostata out of the oven and pierce the holes with a knife once again then return to the oven to bake step 8 8

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web cut each wedge into 3 chunks toss the chunks with the orange zest cover the tart dough with the apple chunks leaving a 1 1 2 inch border combine the flour sugar salt cinnamon and allspice

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