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Accounts- Fundamentals
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Fundamentals. Learning
Objectives: 1. Understanding
the procedure of

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distribution of profits in
Partnership concerns. 2.
Preparation of Profit and
Loss Appropriation Account
...

~~ISC Accounts: Partnership
Accounts Fundamentals~~

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current account. (e) Hidden goodwill. (f) When goodwill appears in the old Balance Sheet. (iii) Preparation of Revaluation Account.

Preparation of a Revaluation Account where changes in the values of assets and

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Liabilities are reflected in the new Balance Sheet after reconstitution of a partnership firm. (iv)
Accounting treatment of

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(v) Users of accounting

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Information. (vi) Subfields of accounting: Meaning of financial accounting, cost accounting and management accounting. NOTE: Practical problems in Accounting Equation are not required.

2. Journal, Ledger and Trial

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Balance (i) Journal:
recording of entries in
journal with narration. (a)
Classification of Accounts—
traditional

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The Indian Partnership Act,

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1932, Section 4, defined partnership as “the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all.”

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Procedure 12th Project~~

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comprehensive project given
to the students of class 12

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advantages and limitations of accounting; users of accounting information; subfields of accounting - meaning of financial accounting, cost accounting

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and . 2. Journal, Ledger and Trial Balance (i) Journal: recording of entries in journal with narration. (a) Classification of Accounts. (b) Double Entry System.

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(ii) Partner's capital account is his contribution (equity) towards partnership. It is initial and, subsequent contributions by partner to the partnership, in the form of either cash or the market

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value of other types of
assets.

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ISC-Accounts Saturday, 21
March 2015. Dissolution of

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Partnership Firm ...

Difference between
dissolution of partnership
and dissolution of
partnership 'firm' ... ,
expiry of the term of
business or completion of
the work/project or even

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through an order of a court.

...

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Question Paper 2017 Solved
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80 Time allowed: Three hours
Candidates are allowed
additional 15 minutes for
only reading the paper. They
must NOT start writing
during this time. Answer
Question 1 (Compulsory) from
Part I and five questions

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from Part II, choosing two
questions from Section A,
[...]

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The term “final accounts”

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includes the trading account, the profit and loss account, and, therefore, the balance sheet. AIMS AND OBJECTIVES : The aim of this project is to do an Analytical study on various adjustments in final

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accounts. There are many
objectives for this project.

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