- 24. A machine purchased for Rs. 2,50,000 on 1.1.2010. It can produce 30,000 units during its useful life, its estimated scrap value is Rs. 10,000. The pattern of production over the next 4 years is as follows 2010 6250 units, 2011-2275 units, 2012-12,000 units, 2013-3452 units, the WDV of the machine after 3rd year will be at Rs. 85.800
 - a) Rs. 85,800 c) Rs. 58,158

- b) Rs. 1,54,200 d) Rs. 1,91,816.
- 25. After rectification of the following errors, effect on Net profit will be

 i) A cheque dishonoured Rs.3,100 debited to discount A/c

ii) Sales book (undercast) short by Rs.23,000

 iii) A customer returned goods of value of Rs.1,200, included in stock but not recorded
 a) Increased by Rs. 24,900

- b) Decreased by Rs. 24,900
- c) Increased by Rs. 23,700
- d) No change
- The following are the errors committed while the entries are posted in ledger.
 - 1) Errors of Principle
 - 2) Errors of commission.
 - 3) Errors of Partial omission
 - 4) Errors of complete omission.
 - a) 1,2,3,4 b) 2,3,4 c) 1,2,4 d) 1,3,4
- 27. InCase of insufficient profits i.e., profits less than interest on capital then the profits are distributed in :
 - a) Profit sharing ratio
- b) Capital ratio
- c) Not distributed
- d) None
- 28. The assets which were earlier revalued upward and now revalued downward, to the extent of earlier upward revaluation amount should be.
 - a) Credited to Revaluation Reserve A/c
 - b) Debited to Revaluation Reserve A/c
 - c) Credited to P&L A/c d) Debited to P&L A/c
- A, B are partners sharing profit & losses in the ratio of 5 : 3. 'C' admitted as a new partner for

1/5" share and his capital is Rs. 1,20,000 & goodwill Rs. 60,000 Capitals of A, B & C were Rs/-

- a) 3,00,000 : 1,20,000 : 1,80,000
- b) 3,00,000: 1,80,000: 1,20,000
- c) 3,00,000 : 1,80,000 : 1,80,000
- d) 3,00,000: 1,20,000: 1,20,000

- At the time of admission the unrecorded investments Rs. 30,000 should be treated, the adjustment entry will be
 - a) Unrecorded investment A/c Dr. 30,000 To Revaluation 30,000
 - b) Revaluation A/c Dr. 30,000

To Unrecorded Investment A/c 30,000 c) Partners capital A/c Dr. 30,000

- To unrecorded Investment A/c 30,000
- d) Unrecorded Investment A/c Dr.30,000 To Partners capital A/c 30,000
- 31. Kapur and sharma are partners in partnership firm. Calculate the interest on drawings of kapur and sharma @ 10% p.a. for the year ending on 31st December 2013. Kapur withdrew Rs. 2,000/- per month in the beginning where as sharma withdrew same amount at the end of every month
 - a) Kapur Rs. 2,400, sharma Rs. 2,400
 - b) Kapur Rs. 1,100, sharma Rs. 1,300
 - c) Kapur Rs. 1,200, sharma Rs. 1,200
 - d) Kapur Rs. 1,300, sharma Rs. 1,100
- Neeraj & Gopi are partners with Rs.5,00,000 capital each. They admitted champak for 1/4" share with Rs.8,00,000 capital. The P & L A/c credit balance is Rs.4,00,000. Find the amount of hidden goodwill
 - a) Rs.10,00,000
- b) Rs.12,00,000
- c) Rs.8,00,000
- d) Rs.16,00,000
- 33. Angola & Bangola sharing profits 2 : 3, Mangola joined the firm. Angola gave 1/3rd of his share, Bangola gave 1/4th of his share, what is new profit sharing ratio?
 - a) 17:27:37

b) 16:27:17

c) 17:27:17

- d) None
- When goodwill is withdrawn by the partners
 ___ account is credited.
 - a) Cash
- b) Partners capital A/c
- c) Partners loan a/c
- d) Goodwill A/c
- 35. A & B are in partnership sharing profits & losses in the proportion of 3:1 respectively. On 1-4-2013, they admitted 'c' into partnership on the following terms.
 - i) "C" is to purchase 1/3" of the goodwill for Rs.2000/- by paying cash
 - iii) future profits & losses are to be shared by A, B & C equally

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Facility Coding Exam Review 2014 Carol J. Buck, 2013-12-13 Preceded by Facility coding exam review Carol J Buck 2013 Facility Coding Exam Review 2014 - E-Book Carol J. Buck, 2013-12-13 Prepare to confidently succeed on your ed c2013 facility coding exam with Facility Coding Exam Review 2014 The Certification Step with ICD 10 CM PCS From leading coding author and educator Carol I Buck this exam review provides complete coverage of all topics covered on the facility certification exams including anatomy terminology and pathophysiology for each organ system reimbursement concepts an overview of CPT ICD 10 CM PCS and HCPCS coding and more Practice exams and a final mock exam simulate the testing experience to better prepare you for certification success Comprehensive review content based on the facility exam covers everything you need to know to pass your certification exam Concise outline format helps you access key information guickly and study more efficiently Concrete real life coding reports simulate the reports that you will encounter on the job and challenge you to apply key coding principles to actual cases Success Strategies section guides you through the entire exam process Practice exams on the Evolve companion website allow you to assess strengths and weaknesses and develop a plan for focused study A final exam located on the Evolve website simulates the actual testing experience you ll encounter when you take the facility certification exam Answers and rationales to the practice and final exams are available on the Evolve website Updated content includes the latest ICD 10 code sets promoting exam success and accurate coding on the job NEW Mobile optimized 10 question guizzes provide guick on the go study with 260 extra medical terminology and pathophysiology questions that may be downloaded to mobile devices 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 Wielding Nonviolence in the Midst of Violence Ellen Furnari (editor), 2016-04-08 Unarmed civilian peacekeeping or protection UCP is a generic term that gives recognition to a wide range of activities by unarmed civilians to reduce violence and protect civilians in situations of violent conflict There are many non governmental as well as governmental organisations that engage in UCP using a variety of methods and approaches This study examines UCP in four conflict affected regions Colombia Mindanao Philippines Palestine Israel and South Sudan It focuses on what is emerging as good practice in these varied contexts and whether any commonalities can inform the expanded use of UCP Accountancy SBPD Editorial Board, 2016-11-03 1 Based upon the new abridged and amended pattern of question papers of the new curriculum and scheme for giving marks 2 Important questions have been included chapterwise and unit wise 3 Question Papers of exams conducted by the CBSE and different State Boards during the past few years have been incorporated 4 Solved Madel Test Papers for preparations for Board Examination for the year 2014 have been included Pentecostal Preaching and Ministry in Multicultural and Post-Christian Canada Steven M. Studebaker, 2019-11-07 Over the past forty years Canada has become an increasingly secular multicultural and religiously plural society Indeed the church in Canada

and Pentecostals in particular face a challenging context for responding to the call to bear witness to Christ in the power of the Holy Spirit Like the disciples on the day of Pentecost however we need the Holy Spirit to come upon us and liberate us from our post Christian pessimism We need the Holy Spirit to enable us to proclaim the gospel to the nations people that are no longer at the ends of the earth but making their home in Canada This book engages this new context and considers and proposes ways that pentecostal Christians and churches can respond to the challenges of the increasingly post Christian multicultural secular and religiously plural context of Canadian society Accountancy (2014-15) SBPD Editorial Board, 2016-10-14 Accountancy Model Paper 2014 15 Strictly accounding to the latest syllabus prescribed by Central Board of Secondary Education CBSE Delhi BSEB JAC other State Boards Navodaya Kendraya Vidyalayas etc following CBSE curriculum based on NCERT guidelines Chapterwise Question Bank with Solutions Previous Year Examination Papers Economics 1 Based upon the new abridged and amended pattern of question papers of the new curriculum and scheme for giving marks 2 Important questions have been included chapterwise and unit wise 3 Question Papers of exams conducted by the CBSE and different State Boards during the past few years have been incorporated 4 Solved Madel Test Papers for preparations for Board Examination for the year 2016 have been included Globalization Development and Social Justice Ann El Khoury, 2015-03-27 Are there existing alternatives to corporate globalization What are the prospects for and commonalities between communities and movements such as Occupy the World Social Forum and alternative economies Globalization Development and Social Justice advances the proposition that another globalization is not only possible but already exists It demonstrates that there are multiple pathways towards development with social justice and argues that enabling propositional agency rather than oppositional agency such as resistance is a more effective alternative to neoliberal globalization El Khoury develops a theory of infraglobalization that emphasizes creative constitution not just contestation of global and local processes. The book features case studies and examples of diverse economic practice and innovative emergent political forms from the Global South and North These case studies are located in the informal social economy and community development as well as everyday practices from prefigurative politics to community cooperatives and participatory planning This book makes an important contribution to debates about the prospects for and practices of a transformative grassroots globalization and to critical debates about globalization and development strategies It will be of interest to students and scholars of international relations globalization social movement studies political and economic geography sociology anthropology and development studies As Resident Aliens Kathleen Kern, 2010-01-01 As the crucifixes drenched with Jewish blood drop from our hands we stand impotent and wordless before this tragedy of Israel and Palestine In the name of the crucified Messiah we must struggle against the conditions which make history a trail of crucifixions Only then in solidarity with Jews and Palestinians can we dream of Messianic times of a shalom without victims With these words theologian Rosemary Radford Reuther laid out the pitfalls for Christians entering the arena of the

Palestinian Israeli conflict Nevertheless in 1995 a small cohort of pacifist Christians decided to paddle against the currents of history against the crusades pogroms and colonial enterprises of their co religionists toward that goal of a shalom without victims Setting up a project in the West Bank city of Hebron over the next ten years Christian Peacemaker Teams forged relationships with Palestinians Israelis and internationals who were resisting the Israeli military occupation of Palestine As resident aliens See Exodus 23 9 they have sojourned in the Holy Land to support Palestinians and Israelis who reject violence as a means of solving the conflict who think that one nation has no right to subjugate and exploit another and who believe all the residents of the region are entitled to the same exactly the same human rights This book charts the growth of CPT in Palestine how it adapted to changing political conditions spread to locations outside of Hebron and developed networks with activists throughout Palestine and Israel Modern Advances in Applied Intelligence Moonis Ali, Jeng-Shyang Pan, Shyi-Ming Chen, Mong-Fong Horng, 2014-05-20 The two volume set LNAI 8481 and 8482 constitutes the refereed conference proceedings of the 27th International Conference on Industrial Engineering and Other Applications of Applied Intelligent Systems IEA AIE 2014 held in Kaohsiung Taiwan in June 2014 The total of 106 papers selected for the proceedings were carefully reviewed and selected from various submissions. The papers deal with a wide range of topics from applications of applied intelligent systems to solve real life problems in all areas including engineering science industry automation and robotics business and finance medicine and biomedicine bioinformatics cyberspace and human machine interaction

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Peuchen, 2018-06-13 Cone Penetration Testing 2018 contains the proceedings of the 4th International Symposium on Cone Penetration Testing CPT 18 Delft The Netherlands 21 22 June 2018 and presents the latest developments relating to the use of cone penetration testing in geotechnical engineering It focuses on the solution of geotechnical challenges using the cone penetration test CPT CPT add on measurements and companion in situ penetration tools such as full flow and free fall penetrometers with an emphasis on practical experience and application of research findings. The peer reviewed papers have been authored by academics researchers and practitioners from many countries worldwide and cover numerous important aspects ranging from the development of innovative theoretical and numerical methods of interpretation to real field applications This is an Open Access ebook and can be found on www taylorfrancis com Fundamental Rights Challenges in Border Controls and Expulsion of Irregular Immigrants in the European Union Sergio Carrera, Marco Stefan, 2020-02-25 This edited volume examines the extent to which the various authorities and actors currently performing border management and expulsion related tasks are subject to accountability mechanisms capable of delivering effective remedies and justice for abuses suffered by migrants and asylum seekers Member states of the European Union and State Parties to the Council of Europe are under the obligation to establish complaint mechanisms allowing immigrants and or asylum seekers to seek effective remedies in cases where their rights are violated This book sheds light on the complaint bodies and procedures existing and available in Austria Greece Hungary Italy Spain Poland and Romania It assesses their role in overseeing investigating and redressing cases of human rights violations deriving from violent border and immigration management practices and expedited expulsion procedures This book therefore provides an assessment of the practical legal and procedural challenges that affect the possibility to lodge complaints and access remedies for human rights violations suffered at the hands of the law enforcement authorities and other security actors operating at land air and sea borders or participating in expulsions procedures in particular joint return flights The volume will be of key interest to students scholars and practitioners working on human rights migration and borders international law European law and security studies EU politics and more broadly international relations The Tablet ,2004 The international Catholic weekly The Memory Thief Lauren Aguirre, 2021-06-01 FINALIST FOR THE 2022 PEN E O WILSON LITERARY SCIENCE WRITING AWARD Aguirre writes clearly concisely and often cinematically The book succeeds in providing an accessible yet substantive look at memory science and offering glimpses of the often challenging process of biomedical investigation Science Sometimes it s not the discovery that s hard it s convincing others that you re right The Memory Thief chronicles an investigation into a rare and devastating amnesia first identified in a cluster of fentanyl overdose survivors When a handful of doctors embark on a quest to find out exactly what happened to these marginalized victims they encounter indifference and skepticism from the medical establishment But after many blind alleys and occasional strokes of good luck they go on to prove that opioids can damage the hippocampus a tiny brain region responsible for forming new memories This discovery may have implications for

millions of people around the world Through the prism of this fascinating story Aguirre recounts the obstacles researchers so often confront when new ideas bump up against conventional wisdom She explains the elegant tricks scientists use to tease out the fundamental mechanisms of memory And finally she reveals why researchers now believe that a treatment for Alzheimer s is within reach Pentecostal Prophets Stephen D. Barkley, 2023-04-20 Prophets come in many varieties ecstatic worshipers inspired preachers social justice advocates and even political pundits Their messages vary accordingly The purpose of this book is to dig beneath the message to understand the how How do modern day prophets experience the prophetic impulse The phenomenological study at the core of this book answers that question directly by examining the experience of Canadian Pentecostals From there the experience of modern day prophets is compared with Old Testament prophets with special attention given to Jeremiah It turns out that prophets today share in the same experience as their Old Testament predecessors This book can benefit three audiences For the academy this work provides the first phenomenological study of prophecy in Canada For pastors reading this book will be an exercise in empathy placing you in the shoes of the prophets in your congregation helping you to understand what goes on when someone prophesies For everyday prophets this book will affirm your connection through Jesus to the Old Testament prophetic tradition enabling you to read those Old Testament books in a new experiential light Yearbook of the European Convention for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment/Annuaire de la convention européenne pour la prévention de la torture et des peines ou traitements inhumains ou dégradants Council of Europe/Conseil de l'Europe, 2020-11-23 The European Convention for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment was adopted by the Committee of Ministers of the Council of Europe in June 1987 It entered into force in February 1989 and all 47 member States are Parties to the Convention The Convention has already established itself as an important human rights instrument Its approach is guite different from that of the European Convention on Human Rights Whereas the ECHR provides a remedy for particular human rights violations after the event the Convention for the Prevention of Torture ECPT seeks to prevent human rights violations through a system of visits to places of detention The Convention is intended to be an integrated part of the Council of Europe system for the protection of human rights placing a proactive non judicial mechanism alongside the reactive judicial mechanism established under the ECHR The Yearbook of the European Convention for the Prevention of Torture offers an essential annual overview of developments in relation to the ECPT Part One contains information on ratifications and other such issues in the authentic English and French texts Part Two has details in English and French of the membership and activities of the Convention Part Three reprints the twenty fourth annual General Report of the ECPT covering the period 1 August 2013 31 December 2014 in the official English and French texts Part Four contains the ECPT s reports to States and the State responses thereto that were made public during the year in question The ECPT's reports are published in the official English and or French texts and State responses in the English and or French versions submitted by

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The Principle of Mutual Trust in EU Criminal Law Auke Willems, 2021-02-11 This book develops a conceptual framework of the principle of mutual trust in EU criminal law Mutual trust is a household term in the EU criminal law vocabulary and is widely regarded to be a prerequisite for a successful application of mutual recognition But despite its importance the parameters of the concept are not clear The book demonstrates that mutual trust is multi faceted combining the elements essential to a successful EU criminal law as part of the Area of Freedom Security and Justice The book approaches trust from multiple angles First a study of social science literature Second a meticulous assessment of mutual trust in EU criminal law Third a study of trust in US interstate criminal justice cooperation Finally the book identifies a comprehensive approach to tackle trust related difficulties in EU criminal law This timely book will be of great interest to anyone looking to gain a full picture of this core principle in EU criminal law

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