PART A

(Accounting for Partnership Firms and Companies)

| | | Question | | | | | Marks |
|-----------|--|---|---|--|---------------------------------------|--------------------------|-------|
| | | Part A :- Accounting for Partnersh | ip Firms and | I Compani | es | - 3 | |
| 1. | Navya and Radhey were partners sharing profits and losses in the ratio of 3: 1. Shreya was admitted for 1/5th share in the profits. Shreya was unable to bring her share of goodwill premium in cash. The journal entry recorded for goodwill premium is given below: | | | | | | 1 |
| | Date | | LF | Debit (₹) | Credit (₹) | | |
| | | Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment p | assed) | 24,000 | 8,000 16,000 | | |
| | | | | | | | |
| | The new profit-sharing ratio of Navya, Radhey and Shreya will be: a) 41: 7: 12 b) 13:12: 10 c) 3:1: 1 d) 5:3: 2 | | | | | | |
| 2. | Assertion (A):- Commission provided to partner is shown in Profit and Loss A/c. Reason (R):- Commission provided to partner is charge against profits and is to | | | | | | |
| TARREST . | | | | | | | 1 |
| - | Reason be pro a) b) c) | | r is charge : | against p | rofits and | is to | 1 |
| | Reasor be pro a) b) c) d) | (R):- Commission provided to partner vided at fixed rate. (A) is correct but (R) is wrong Both (A) and (R) are correct, but (R) is Both (A) and (R) are incorrect. | not the cont the correct n out of w | ect explaexplaexplanat | nation of | is to | 1 |
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| | Reason be pro a) b) c) d) A shar premit a) c) While | (R):- Commission provided to partner vided at fixed rate. (A) is correct but (R) is wrong Both (A) and (R) are correct, but (R) is Both (A) and (R) are incorrect. Both (A) and (R) are correct, and (R) is e of ₹ 10 each, issued at ₹ 4 premiur im) was called up and paid up. The unc ₹ 7 per share ▼ 8 per share ▼ 8 per share □ OR issuing type of Debendaking for the repayment of more | not the cont the correct m out of w alled Capita b) ₹4 per s d) ₹3 per s | explanat hich ₹ 7 al will be hare pany doe | nation of ion of (A) (including | is to (A) g ₹ 1 any | |
| 3. | Reason be pro a) b) c) d) A shar premit a) c) While undert debent | (R):- Commission provided to partner vided at fixed rate. (A) is correct but (R) is wrong Both (A) and (R) are correct, but (R) is Both (A) and (R) are incorrect. Both (A) and (R) are correct, and (R) is e of ₹ 10 each, issued at ₹ 4 premiur am) was called up and paid up. The und ₹ 7 per share ₹ 8 per share OR issuing type of Debendating for the repayment of more tures. | not the cont the correct m out of w alled Capita b) ₹4 per s d) ₹3 per s | ect expla explanat hich ₹ 7 al will be hare hare pany doe ved by | nation of ion of (A) (including | is to (A) ₹ 1 any such | |

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