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Fundamentals. Learning
Objectives: 1. Understanding

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

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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

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

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2. Journal, Ledger and Trial Balance (i) Journal: recording of entries in journal with narration. (a) Classification of Accounts- traditional

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advantages and limitations
of accounting; users of
accounting information;
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accounting, cost accounting
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

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of either cash or the market value of other types of assets.

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March 2015. Dissolution of
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Difference between
dissolution of partnership
and dissolution of
partnership 'firm' ... ,
expiry of the term of
business or completion of

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the work/project or even
through an order of a court.

...

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For Class 12 Maximum Marks:
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

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

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The term “final accounts” 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

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adjustments in final
accounts. There are many
objectives for this project.

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