PART A

(Accounting for Partnership Firms and Companies)

		Question					
		Part A :- Accounting for Partnership	Firms and	d Compani	es		
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 pa:	ssed)	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						
	I						
4	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 be provided at fixed rate. a) (A) is correct but (R) is wrong b) Both (A) and (R) are correct, but (R) is not the correct explanation of (A) c) Both (A) and (R) are incorrect. d) Both (A) and (R) are correct, and (R) is the correct explanation of (A)					A 600	-
2.	Reasor be pro a) b) c)	n (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 no Both (A) and (R) are incorrect.	s charge	against pr	rofits and	is to	1
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	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 not Both (A) and (R) are incorrect. Both (A) and (R) are correct, and (R) is the e of ₹ 10 each, issued at ₹ 4 premium arm) was called up and paid up. The unca ₹ 7 per share b) ₹ 8 per share b) OR issuing type of Debentuaking for the repayment of monetures.	ot the connect out of willed Capita < 4 per s < 3 per s res, com	explanat hich ₹ 7 al will be hare hare pany doe wed by	nation of ion of (A) (including	is to (A) ₹ 1 any such	

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