# 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
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