

BBS 1st Year Accounting -2081

b. Differentiate between Capital and revenue income.

Criteria	Capital Income	Revenue Income
Nature	Non-recurring, long-term	Recurring, short-term
Source	Sale of assets, loans, shares issued	Sales of goods, services, interest, etc.

Financial Accounting

11a. A company purchased a machinery on Magh 1, 2076 for Rs. 90,000 and spent Rs. 10,000 on its installation. The company writes off depreciation at 15% on the diminishing value every year. At the end of Ashwin 2078, the company sold the machinery at Rs. 60,000 and purchased new machinery for Rs. 1,20,000. The books are closed on 31st Chaitra every year. **Required:** Machinery account for 2076 to 2078.

Machinery A/c.

Date	Particulars	Amount	Date	Particulars	Amount
2076/04/01	To Bal b/d	1,00,000	2078/10/01	By Depreciation a/c	24,000
				By Balance c/d	76,000
2078/01/01	To Balance b/d	76,000	2078/10/01	By Depreciation a/c	11,400

Model Question 2081

Bbs first Year



New Model Question - 2081

Course No.: MGT 211 (BBS 1st Year)

Full Marks: 100

Subject: Financial Accounting and Analysis

Pass Marks: 35

Time : 3:00 Hours

Complete Solution

Candidates are required to give their answer in their own words as far as practicable. The figures in the margin indicate full marks.

Group A: Brief Answer Questions

Attempt All Questions

(10×2=20)

1. Define the meaning of current liabilities.

Current liabilities are a company's short-term financial obligations that are due within one year or within a normal operating cycle. Current liabilities are typically settled using current assets, which are assets that are used up within one year.

2. Define going concern concept of Accounting.

The going concern concept is an accounting principle that assumes a business will continue to operate and meet its financial obligations for the foreseeable future. It is a fundamental assumption in the preparation of financial statements.

3. Write about the accrual basis of accounting.

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G Orfield



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OmeGA Dimitri Knjazew,2012-12-06 OmeGA A Competent Genetic Algorithm for Solving Permutation and Scheduling Problems addresses two increasingly important areas in GA implementation and practice OmeGA or the ordering messy genetic algorithm combines some of the latest in competent GA technology to solve scheduling and other permutation problems Competent GAs are those designed for principled solutions of hard problems quickly reliably and accurately Permutation and scheduling problems are difficult combinatorial optimization problems with commercial import across a variety of industries This book approaches both subjects systematically and clearly The first part of the book presents the clearest description of messy GAs written to date along with an innovative adaptation of the method to ordering problems The second part of the book investigates the algorithm on boundedly difficult test functions showing principled scale up as problems become harder and longer Finally the book applies the algorithm to a test function drawn from the literature of scheduling

Word Problems Lev D. Beklemishev,2000-04-01 *Word Problems* **Advanced Financial Accounting** John C. MacIntosh,Arline Savage,1998 InfoWorld ,1995-05-01 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects *Handbook of Nature-Inspired and Innovative Computing* Albert Y. Zomaya,2006-03-23 As computing devices proliferate demand increases for an understanding of emerging computing paradigms and models based on natural phenomena Neural networks evolution based models quantum computing and DNA based computing and simulations are all a necessary part of modern computing analysis and systems development Vast literature exists on these new paradigms and their implications for a wide array of applications This comprehensive handbook the first of its kind to address the connection between nature inspired and traditional computational paradigms is a repository of case studies dealing with different problems in computing and solutions to these problems based on nature inspired paradigms The Handbook of Nature Inspired and Innovative Computing Integrating Classical Models with Emerging Technologies is an essential compilation of models methods and algorithms for researchers professionals and advanced level students working in all areas of computer science IT biocomputing and network engineering

Derivative Securities and Difference Methods You-lan Zhu,Xiaonan Wu,I-Liang Chern,2004-08-27 This book studies pricing financial derivatives with a partial differential equation approach The treatment is mathematically rigorous and covers a variety of topics in finance including forward and futures contracts the Black Scholes model European and American type options free boundary problems lookback options interest rate models interest rate derivatives swaps caps floors and collars Each chapter concludes with exercises

Endocrinology: Adult and Pediatric E-Book J. Larry Jameson,Leslie J. De Groot,2015-02-25 Considered the definitive source in its field for over 35 years Endocrinology Adult and Pediatric has been thoroughly updated to reflect today s recent advances in adult and pediatric endocrinology Unique perspectives from a team of trusted world renowned experts ensure this medical reference book remains the most highly

regarded text in the field Make the best clinical decisions with an enhanced emphasis on evidence based practice and expert opinions on treatment strategies Zero in on the most relevant and useful references with the aid of a more focused concise bibliography Locate information quickly while still getting the complete coverage you expect Now in full color with special design treatment for at a glance pediatric content helping to distinguish the pediatric content Expanded coverage for key topics such as pediatric endocrinology and obesity mechanisms and treatment in addition to today's hot topics in endocrinology including endocrine disruptors bariatric surgery androgen deficiency genetic causes of obesity endocrine rhythms and the use of tyrosine kinase inhibitors in thyroid cancer New content addressing the latest advances in testosterone and estrogen replacement as well as the new causes of calcium and phosphate disorders new molecular causes of endocrine cancers new genetic causes of reproductive disorders and more Updated clinical guidelines for diabetes lipid disorders obesity management osteoporosis and more as well as essential treatment updates for the medical management of acromegaly Cushing's Disease hypercalcemia and diabetes mellitus New Key Points provide snapshots of what to expect in each chapter or serve as a refresher of what you just read Expert Consult eBook version included with purchase This enhanced eBook experience allows you to search all of the text figures references and videos from the book on a variety of devices

Trouble and Her Friends Melissa Scott, 2014-09 Years from now the forces of law and order crack down on the world of the internet The noir adventurers who got by on wit bravado and drugs who haunt the virtual worlds of cyberspace are up against the edges of civilization *FEDLINK Technical Notes*, 1994

Genetic and Evolutionary Computation — GECCO 2003 Erick Cantú-Paz, James A. Foster, Kalyanmoy Deb, Lawrence David Davis, Rajkumar Roy, Una-May O'Reilly, Hans-Georg Beyer, Russel Standish, Graham Kendall, Stewart Wilson, Joachim Wegener, Dipankar Dasgupta, Mitchell A. Potter, Alan C. Schultz, 2003-06-30 The set LNCS 2723 and LNCS 2724 constitutes the refereed proceedings of the Genetic and Evolutionary Computation Conference GECCO 2003 held in Chicago IL USA in July 2003 The 193 revised full papers and 93 poster papers presented were carefully reviewed and selected from a total of 417 submissions The papers are organized in topical sections on a life adaptive behavior agents and ant colony optimization artificial immune systems coevolution DNA molecular and quantum computing evolvable hardware evolutionary robotics evolution strategies and evolutionary programming evolutionary scheduling routing genetic algorithms genetic programming learning classifier systems real world applications and search based software engineering

Ebook: Managerial Accounting Whitecotton ; L, 2016-09-16 Ebook Managerial Accounting *InfoWorld*, 1989-01-30 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects

National Documentation on the Problems of Arsenic and Farakka Jasima Uddina Āhamada, 2003 Contributed papers of International Conference on the Problems of Surface and Groundwater Management Arsenic Contamination and Desertification Syndrome in Bangladesh with reference to adverse effects of Farakka Barrage abstracts of International Seminar on Farakka Barrage and one another

seminar included InfoWorld ,1982-12-13 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects **The Design of Innovation** David E. Goldberg,2013-03-14 7 69 6 A DESIGN APPROACH TO PROBLEM DIFFICULTY 71 1 Design and Problem Difficulty 71 2 Three Misconceptions 72 3 Hard Problems Exist 76 4 The 3 Way Decomposition and Its Core 77 The Core of Intra BB Difficulty Deception 5 77 6 The Core of Inter BB Difficulty Scaling 83 7 The Core of Extra BB Difficulty Noise 88 Crosstalk All Roads Lead to the Core 8 89 9 From Multimodality to Hierarchy 93 10 Summary 100 7 ENSURING BUILDING BLOCK SUPPLY 101 1 Past Work 101 2 Facetwise Supply Model I One BB 102 Facetwise Supply Model II Partition Success 103 3 4 Population Size for BB Supply 104 Summary 5 106 8 ENSURING BUILDING BLOCK GROWTH 109 1 The Schema Theorem BB Growth Bound 109 2 Schema Growth Somewhat More Generally 111 3 Designing for BB Market Share Growth 112 4 Selection Pressure for Early Success 114 5 Designing for Late in the Day 116 The Schema Theorem Works 6 118 A Demonstration of Selection Stall 7 119 Summary 122 8 9 MAKING TIME FOR BUILDING BLOCKS 125 1 Analysis of Selection Alone Takeover Time 126 2 Drift When Selection Chooses for No Reason 129 3 Convergence Times with Multiple BBs 132 4 A Time Scales Derivation of Critical Locus 142 5 A Little Model of Noise Induced Run Elongation 143 6 From Alleles to Building Blocks 147 7 Summary 148 10 DECIDING WELL 151 1 Why is Decision Making a Problem 151

Network World ,1994-05-23 For more than 20 years Network World has been the premier provider of information intelligence and insight for network and IT executives responsible for the digital nervous systems of large organizations Readers are responsible for designing implementing and managing the voice data and video systems their companies use to support everything from business critical applications to employee collaboration and electronic commerce **Commerce Business Daily** ,1997-12-31 Monthly Catalogue, United States Public Documents ,1995-03 Monthly Catalog of United States Government Publications ,1995 *Clinical Problems of Brainstem Disorders* Klaus Kunze,W. H. Zangemeister,A. Arlt,1986

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