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

13a. 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. 80,000 and purchased new machinery for Rs. 1,20,000. The books are closed on 31° Chaitra every year. Required; Machinery account for 2076 to 2078.

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New Model Question - 2081

Course No.: MIGT 211 (885 1st Year)

Subject: Financial Accounting and Analysis

Full Marks: 100

Para 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 AU. 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.

1. Write about the accrual basis of accounting

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Ying Liu

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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 guickly 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 *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 **Endocrinology: Adult and Pediatric E-Book** J. Larry floors and collars Each chapter concludes with exercises 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

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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 Press ure 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

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