

(b) Fill in the blanks :—

- Capital Work In Progress is treated as _____ asset.
- In Common Size income statement _____ is taken as 100.
- Total of Cost of Goods Sold and Operating expenses is known as _____ Cost.
- Total of net profit and _____ items debited to P & L Account is known as Cash Profit.
- In Capital Budgeting _____ period is usually expressed in years.
- As per MIS tactical decisions are taken by _____ level managers.
- Undistributed profits are called as _____.
- Standard Current Ratio is _____.

3. The following balances appear in the books of Shyam Ltd. for the year ended 31st March, 2013. You are required to prepare the Balance Sheet in Vertical Form :— 16

Particulars	₹	Particulars	₹
Calls in Arrears	20,000	Cash in Hand	34,000
Furniture	64,000	Equity Share Capital	4,00,000
Closing Stock	3,20,000	Preference Share Capital	1,00,000
Provision for Bad Debts	10,000	General Reserve	1,00,000
Plant and Machinery	1,60,000	Long Term Loans	1,20,000
Bills Receivable	52,000	Investments	80,000
Sundry Creditors	2,52,000	Bills Payable	42,800
Bank Balance	80,000	Profit and Loss Account (Cr)	3,70,400
Preliminary Expenses	20,000	Sundry Debtors	2,00,000
Goodwill	80,000	Land and Building	3,40,000
Liability for Expenses	4,800	Capital Reserve	26,000
8% Debentures	50,000	Prepaid Expenses	11,000
Provision for Tax	10,000	Proposed Dividend	20,000
Advance Tax	15,000	Marketable Investments	20,000
Unsecured Loans	10,000	Vehicle	20,000

4. From the following information prepare Trend Revenue Statement of Rami Limited after arranging in Vertical Form. Ignore decimals. 16

Particulars	31st March 11 ₹	31st March, 12 ₹	31st March, 13 ₹
Sales	10,00,000	12,00,000	15,00,000
Opening Stock	18,000	20,000	30,000
Purchases	4,50,000	3,50,000	3,00,000
Direct Wages	30,000	25,000	28,000
Direct Expenses	7,000	6,500	7,500
Administration Expenses	38,000	36,000	34,000
Selling and Distribution Expenses	20,000	25,000	30,000
Debenture Interest	5,000	5,000	5,000
Other Finance Expenses	6,000	5,000	5,000
Interest Received	4,000	6,000	4,000
Closing Stock	?	?	40,000
Provision for Tax	50%	40%	40%

Tybcom Auditing Notes

Mark Steyvers



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web and west of that line east of the true north the country may therefore be divided into eastern and western magnetic regions in the eastern region the bearing of polaris at its western elongation if eastward added to the azimuth gives the desired variation west but if westward the bearing taken from the azimuth gives the variation west

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web the magnetic pole is currently in the far north of canada and has been for there approximately for 200 year this all means that is you are sitting in the uk a magnetic compass points approximately 3 5 degrees to the west of true north this difference is known a variation variation is relatively predictable and is marked on the chart

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web around uk coasts variation is around 4 west to 7 west in other parts of the world it can reach more than 50 east or west

because the magnetic north pole moves the variation changes from year to year the compass rose on the chart gives the annual change around 7 east per year around the uk

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web dec 13 2010 magnetic declination also called variation is the difference between true north and magnetic north it is either east or west east declination is considered positive and west is negative charts or maps define the

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web 1 by convention declination is positive when magnetic north is east of true north and negative when it is to the west isogonic lines are lines on the earth s surface along which the declination has the same constant value and lines along which the declination is zero are called agonic lines

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web for a magnetic compass the needle will point towards magnetic north rather than true north depending on where you are on the earth s surface this difference may be as much as 30 variation may be to east or west of true north again depending on where you are on the earth s surface variation also changes as time progresses as the magnetic

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web dec 14 2022 here a magnetic reading of 051 is to be converted to true using a variation of 2 e variation is east so m will be least or less than t by 2 t must be 053 in this example variation is unknown the boat may be on a course of 357 true and a hand held compass reads 001 magnetic the difference between t and m is 4 and m is

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