

1st session

Marks: 100 Marks

Time: 2 hrs.

Part A – Fundamentals of Accounting

1. Bill is drawn by Mr. Mohan on Mr. Mahesh on 30th January 2012 for one Month, then due date of the bill is _____
a) 28th February, 2012 b) 2nd March, 2012
c) 3rd March, 2012 d) 4th March, 2012
2. The expenditure Rs.2,000 incurred on a trial run of newly purchased machine is _____
a) Preliminary expenses
b) Capital expenditure
c) Revenue expenditure
d) Deferred revenue expenditure
3. Unclaimed dividend is shown under _____
a) Other current liabilities
b) Reserves & Surplus
c) Secured loans
d) Miscellaneous expenditure
4. Proprietor used a rented building both for business purpose and as well as residence equally. The rent paid during the year for the building was Rs.1,32,000 debited to rent expenses A/c in the books of business. One month rent is still outstanding. Liability of the business for rent outstanding ____
a) Rs.11,000 b) Rs.12,000
c) Rs.5,500 d) Rs.6,000
5. Which of the following will not affect trial balance?
a) Purchase book was under casted by Rs.5,000
b) White wash charges Rs.10,000 were debited to building A/c
c) Cash paid to Briz Binan Rs.500 was debited to Briz Binan A/c as Rs.5,000
d) Credit sales of Rs.2,000 to P correctly recorded in sales book but not posted to P's account.
6. Which of the following is an event ?
a) Purchase of goods worth Rs.4,000
b) Sale of goods worth Rs.2,000
c) Closing stock worth Rs.2,000
d) Rent paid Rs.2,000
7. The normal rate of return is 20%. The total capital employed is Rs.6,00,000. The average profit is Rs.1,50,000. Calculate goodwill as the basis of 3 years purchase of super profits.
a) Rs.90,000 b) Rs.1,20,000
c) Rs.1,00,000 d) Rs.60,000
8. Which of the following is not a contingent liability?
a) Claim against enterprises not acknowledged as debt
b) Guarantee given in respect of third parties
c) Liability in respect of bills discounted
d) Penalty imposed by excise officer for violation of provisions of Central Excise Act
9. Opening stock 400 units @ Rs.20 each. Purchases during the year 200 units @ Rs.25 each. Issues – 250 units
In FIFO Method, closing stock will be?
a) 8750 b) 7000 c) 7750 d) 8000
10. Which of the following concept shows difference between amount of receipt and right to receive an amount?
a) Matching Concept
b) Going concern Concept
c) Accrual Concept
d) Realisation Concept
11. Balance in JLP A/c of partners is _____
a) Total premium paid by the firm
b) Annual premium paid each year
c) Surrender Value
d) JLP amount - Surrender Value
12. Goods sent on sale or return basis at a cost of Rs.1 lakh. In that, 50% of goods were accepted and 30% of the goods were returned. The remaining stock was held with customer and the period not yet expired. Then closing stock will be _____
a) 1,00,000 b) 50,000 c) 20,000 d) 30,000

Guide Paper For Cpt 2013

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The Essential Guide to Coding in Otolaryngology Seth M. Brown, Kimberley J. Pollock, Michael Setzen, Abtin Tabaei, 2021-09-07 The Essential Guide to Coding in Otolaryngology Coding Billing and Practice Management Second Edition is a comprehensive manual on how to properly and compliantly code for both surgical and non surgical services It is a practical guide for all otolaryngology providers in the United States including physicians early in their career requiring a working knowledge of the basics experienced providers looking to understand the latest updates with ICD 10 CM and CPT changes related specialists audiology speech pathology and physician extenders providing otolaryngologic health care and office administrative teams managing coding and billing Included are sections on how to approach otolaryngology coding for all subspecialties in both the office and operating room Foundational topics such as understanding the CPT and ICD 10 CM systems use of modifiers managing claim submissions and appeals legal implications for the provider coding for physician extenders and strategies to optimize billing are presented by experts in the field Focused on a practical approach to coding billing and practice management this text is user friendly and written for the practicing physician audiologist speech pathologist physician extender and coder The income and integrity of a medical practice is tied to the effectiveness of coding and billing management As profit margins are squeezed the ability to optimize revenue by compliant coding is of the upmost importance The Essential Guide to Coding in Otolaryngology Coding Billing and Practice Management Second Edition is vital not only for new physicians but for experienced otolaryngologists New to the Second Edition Strategies for integrating revised guidelines for coding and documenting office visits New and evolving office and surgical procedures including Eustachian tube dilation and lateral nasal wall implants Updated coding for endoscopic sinus surgery and sinus dilation Billing for telehealth visits Revision of all sub specialty topics reflecting changes in coding and new technologies New and revised audiologic diagnostic testing codes Key Features All chapters written by practicing otolaryngologists health care providers practice managers legal experts and coding experts Discussion of the foundations of coding billing and practice management as well as advanced and complex

topics Otolaryngology subspecialty focused discussion of office based and surgical coding Tips on how to code correctly in controversial areas including the use of unlisted codes A robust index for easy reference *Immigration Detention, Risk and Human Rights* Maria João Guia,Robert Koulish,Valsamis Mitsilegas,2016-02-24 This book offers a brand new point of view on immigration detention pursuing a multidisciplinary approach and presenting new reflections by internationally respected experts from academic and institutional backgrounds It offers an in depth perspective on the immigration framework together with the evolution of European and international political decisions on the management of immigration Readers will be introduced to new international decisions on the protection of human rights together with international measures concerning the detention of immigrants In recent years International Law and European Law have converged to develop measures for combatting irregular immigration Some of them include the criminalization of illegally entering a member state or illegally remaining there after legally entering Though migration has become a great challenge for policymakers legislators and society as a whole we must never forget that migrants should enjoy the same human rights and legal protection as everyone else *Clinical Ultrasound in the Emergency Department, An Issue of Emergency Medicine Clinics of North America, E-Book* Elsevier Clinics,2024-09-28 In this issue of Emergency Medicine Clinics guest editors Drs Michael Gottlieb and Alexis Salerno bring their considerable expertise to the topic of Clinical Ultrasound in the Emergency Department Top experts explore various aspects of ultrasound in the ED including physics knobology artifacts airway thoracic cardiac LV RV aorta GI biliary and bowel GU renal bladder testicular OB GYN and more Contains 14 relevant practice oriented topics including ocular ultrasound skin soft tissue and MSK vascular DVT common US Procedures including PIV and CVC nerve blocks resuscitative US and protocols E FAST RUSH Shoc ED and more Provides in depth clinical reviews on clinical ultrasound in the emergency department offering actionable insights for clinical practice Presents the latest information on this timely focused topic under the leadership of experienced editors in the field Authors synthesize and distill the latest research and practice guidelines to create clinically significant topic based reviews **An Introductory Guide to EC Competition Law and Practice** Valentine Korah,1994 Workbook for Insurance Handbook for the Medical Office - E-Book Marilyn Fordney,2014-12-23 Gain real world practice in insurance billing and coding Corresponding to the chapters in Fordney s Insurance Handbook for the Medical Office 13th Edition this workbook provides realistic hands on exercises that help you apply concepts and develop critical thinking skills Study tools include chapter overviews key terms chapter review exercises and case study assignments Key terms and abbreviations lists at the beginning of each chapter provide a quick reference to the health insurance terminology you need to know Critical thinking assignments help you connect theory to practice with real world scenarios Self study exercises including matching true false multiple choice mix and match and fill in the blank questions help you practice important concepts Performance objectives make learning easy by highlighting what you need to accomplish in each chapter Study outlines focus your review by listing key points for each chapter UPDATED

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Guide to the Records of the India Office Military Department, 10R L/MIL & L/WS Anthony Farrington, Great Britain. India Office. Military Department, India Office Library and Records, 1982

Cone Penetration Testing 2022 Guido Gottardi, Laura Tonni, 2022-11-11 This abstracts volume including full keynote and invited papers contains the proceedings of the 5th International Symposium on Cone Penetration Testing CPT 22 held in Bologna Italy 8 10 June 2022 More than 500 authors academics researchers practitioners and manufacturers contributed to the peer reviewed papers included in this book which includes three keynote lectures four invited lectures and 169 technical papers The contributions provide a full picture of the current knowledge and major trends in CPT research and development with respect to innovations in instrumentation latest advances in data interpretation and emerging fields of CPT application The paper topics encompass three well established topic categories typically addressed in CPT events Equipment and Procedures Data Interpretation Applications Emphasis is placed on the use of statistical approaches and innovative numerical strategies for CPT data interpretation liquefaction studies application of CPT to offshore engineering comparative studies between CPT and other in situ tests Cone Penetration Testing 2022 contains a wealth of information that could be useful for researchers practitioners and all those working in the broad and dynamic field of cone penetration testing

Perioperative Transesophageal Echocardiography David L. Reich, Gregory Fischer, 2013-09-18 From basic concepts to state of the art techniques Perioperative Transesophageal Echocardiography A Companion to Kaplan's Cardiac Anesthesia helps you master everything you need to know to effectively diagnose and monitor your cardiothoracic surgery patients Comprehensive coverage and unsurpassed visual guidance make this companion to Kaplan's Cardiac Anesthesia a must for anesthesiologists surgeons and nurse anesthetists who need to be proficient in anesthesia care a powerful learning tool Reviewed by JH Rosser and GH Mills Sheffield on behalf of British Journal of Anaesthesia December 2015 Recognize the Transesophageal Echocardiography TEE images you see in practice by comparing them to abundant 2D and 3D images as well as an extensive online library of moving cine images Learn from acknowledged leaders in the field of cardiac anesthesiology Drs David L Reich and Gregory W Fischer See how to address specific clinical situations with detailed case studies and discussions of challenging issues Access the complete contents and videos online at Expert Consult

Evidence Based Treatments for Trauma-Related Psychological Disorders Ulrich Schnyder, Marylène

Cloitre,2022-06-16 The second completely updated edition of this book offers an evidence based guide for clinical psychologists psychiatrists psychotherapists and other clinicians working with trauma survivors in various settings It provides easily digestible up to date information on the basic principles of traumatic stress research and practice including psychological and sociological theories as well as epidemiological psychopathological and neurobiological findings However as therapists are primarily interested in how to best treat their traumatized patients the core focus of the book is on evidence based psychological treatments for trauma related mental disorders The full range of trauma and stress related disorders is covered including Acute Stress Reaction Complex PTSD and Prolonged Grief Disorder reflecting important anticipated developments in diagnostic classification Each of the treatment chapters begins with a short summary of the theoretical underpinnings of the approach presents a case illustrating the treatment protocol addresses special challenges typically encountered in implementing this treatment and ends with an overview of related outcomes and other research findings Additional chapters are devoted to the treatment of comorbidities special populations and special treatment modalities and to pharmacological treatments for trauma related disorders A novel addition is the chapter on Innovative interventions to increase global mental health The book concludes by addressing the fundamental question of how to treat whom and when

Fair Treatment of Persons in Police Custody Ralf Alleweldt,2024-10-16 This book analyses and evaluates the international efforts to ensure the fair and human treatment of persons in police custody Respecting the dignity of all detained persons and in particular preventing torture is a key issue of international human rights protection The authors explore various approaches to tackle this issue including the introduction of investigative non coercive interviewing techniques as well as the implementation of fundamental safeguards such as the access to a lawyer and a doctor Supported by case studies they describe the special role of national preventive mechanisms and the efforts to improve the treatment of detainees in the context of capacity building activities Police components of international peace missions face special legal and practical human rights challenges Authors also ask how the positive potentials and strengths within police organisations could be mobilised for realising human rights and last but not least they seek to assess the prospects of how fair treatment of persons in police custody may be ensured in the future effectively

Computational Systems Pharmacology and Toxicology Rudy J Richardson,Dale E Johnson,2017-03-03 The network approaches of systems pharmacology and toxicology serve as early predictors of the most relevant screening approach to pursue both in drug discovery and development and ecotoxicological assessments Computational approaches have the potential to improve toxicological experimental design enable more rapid drug efficacy and safety testing and also reduce the number of animals used in experimentation Rapid advances in availability of computing technology hold tremendous promise for advancing applied and basic science and increasing the efficiency of risk assessment This book provides an understanding of the basic principles of computational toxicology and the current methods of predictive toxicology using chemical structures toxicity related databases in silico

chemical protein docking and biological pathway tools The book begins with an introduction to systems pharmacology and toxicology and computational tools followed by a section exploring modelling adverse outcomes and events The second part of the book covers the discovery of protein targets and the characterisation of toxicant protein interactions Final chapters include case studies and additionally discuss interactions between phytochemicals and Western therapeutics This book will be useful for scientists involved in environmental research and risk assessment It will be a valuable resource for postgraduate students and researchers wishing to learn about key methods used in studying biological targets both from a toxicity and pharmacological activity standpoint

Island Time Jessica Swanston Baker, 2024-10-04 A close look at how wylers a popular musical style from the island of St Kitts and Nevis expresses a unique mode of relation in the postcolonial Caribbean In *Island Time* ethnomusicologist Jessica Swanston Baker examines wylers a musical form from St Kitts and Nevis that is characterized by speed Baker argues that this speed becomes a useful and highly subjective metric for measuring the relationship between Caribbean aspirations and the promises of economic modernity women s bodily autonomy and the nationalist fantasies that would seek to curb that autonomy and the material realities of Kittitian Nevisian youth living in the disillusionment following postcolonial independence She traces the wider Caribbean musical cultural and media based resonances of wylers posing an alternative model to scholarship on Caribbean music that has tended to privilege the big islands Trinidad Jamaica and Haiti thus neglecting not only the unique cultural worlds of smaller nations but also the unbounded nature of musical exchange in the region The archipelago emerges as a useful model for apprehending the relationality across scales that governs the temporal and spatial logics that undergird Caribbean performance The archipelago and its speeds ultimately emerge as a meaningful medium for postcolonial postmodern world making

Advances in Swarm Intelligence Ying Tan, Yuhui Shi, Hongwei Mo, 2013-05-13 This book and its companion volume LNCS vols 7928 and 7929 constitute the proceedings of the 4th International Conference on Swarm Intelligence ICSI 2013 held in Harbin China in June 2013 The 129 revised full papers presented were carefully reviewed and selected from 268 submissions The papers are organized in 22 cohesive sections covering all major topics of swarm intelligence research and developments The topics covered in this volume are hybrid algorithms swarm robot and multi agent systems support vector machines data mining methods system and information security intelligent control wireless sensor network scheduling and path planning image and video processing and other applications

Understanding Violence and Abuse Heather Fraser, Kate Seymour, 2020-07-10T00:00:00Z In *Understanding Violence and Abuse* Heather Fraser and Kate Seymour examine violence and abuse from an anti oppressive practice perspective and make connections between interpersonal violence and structural institutional and cultural violence Using case studies from Canada the U K the U S Australia Bangladesh India and elsewhere the authors discuss topics ranging from class oppression street violence white privilege war shame Islamophobia and abuse in intimate relationships as well as introduce the core tenets of anti oppressive social work practice They encourage readers

to reflect upon hierarchies of identity and difference in relation to the ways in which violence and abuse are defined understood and addressed Further they discuss several responses to violence using an anti oppressive framework

Pfenninger and Fowler's Procedures for Primary Care E-Book Grant C. Fowler,2019-03-24 Primary care clinicians are performing more varied procedures than ever before and physicians residents and students need a comprehensive authoritative resource that provides trusted information in an easy to follow format Through three outstanding editions Pfenninger and Fowler s Procedures for Primary Care has been the go to reference for step by step strategies for nearly every medical procedure that can be performed in an office hospital or emergency care facility by primary care providers This 4th Edition continues that tradition with new section editors updated illustrations new chapters and much more No other primary care procedure book compares with Pfenninger and Fowler s breadth and depth of practical step by step content Provides comprehensive real world coverage of more than 230 procedures that arise in the primary care setting including many that were previously performed only in subspecialty settings such as joint injections and cosmetic procedures Includes new chapters Esophageal Foreign Body Removal Manual Testicular Detorsion Symphysiotomy Zipper Injury Management and Blood Products Presents the how to expertise of six new section editors for a fresh contemporary perspective throughout the book Additional focus on the evidence with plentiful citations to key references makes this the most evidence based edition yet Features numerous updated illustrations including many more in full color and incorporates updated ICD 10 CM codes throughout Provides access to online resources including patient education handouts and consent forms lists of device manufacturers and more Utilizes a concise outline format detailed text and illustrations and abundant boxes and tables for quick access to the information you need Enhanced eBook version included with purchase which allows you to access all of the text figures and references from the book on a variety of devices Child Safety, Welfare and Well-being Sibnath Deb,2015-08-05 This volume presents the unique features of child abuse and neglect and discusses proposed as well as experimented protective measures to create awareness about child rights and their implementation Divided into four sections the volume discusses a the nature and prevalence of child abuse and neglect risk factors and impact b issues pertaining to child rights with regard to nutrition health and education c rights of children with disabilities HIV AIDS and in circumstances like disaster and adoption and d field based experiences of researchers in protecting child rights and preventing child abuse The most important contribution of this volume is in providing an analysis of the current legal scenario of child protection emphasizing the rights of different sections of vulnerable children Professionals and academics specializing in this area from different academic backgrounds and regions have contributed chapters to this volume creating a global and multidisciplinary forum for discussion This volume is important for a wide range of professionals and researchers from the social sciences law medicine and behavioral sciences It is also beneficial for policy makers and law enforcement agencies working with children Guide's Life Mikel W. Dawson,2013-05 Guide s Life is an

autobiographical memoir by Mikel W Dawson The book chronicles the author s life as a professional guide and a distinguished 23 year military career including time spent as a member of the 7th ARCOM from 1993 until 2004 Growing up on a farm in southwest Idaho Dawson graduated from the Greenleaf Friends Academy in 1974 and worked as a diesel mechanic spending his spare time with horses Dawson eventually met a wilderness outfitter and was offered a job as a guide He spent several seasons as a guide in the Salmon River Wilderness Area in central Idaho before moving to Denmark Dawson joined the 25th Army Band Idaho National Guard in 1983 eventually transferring to the 104th Division changing to MOS 11B and becoming a drill Sergeant in the Army Reserve and then transferring to the 321st Combat Engineers After moving to Denmark the author transferred to the 7th Army Reserve Command ARCOM and went on to earn the Meritorious Service Medal and the Bronze Star following assignments in Bosnia Ukraine Kosovo Kuwait and Iraq Guide s Life chronicles the author s adventures experiences and trials during these 23 years of service Mikel W Dawson grew up a country boy in rural Idaho Following a distinguished career in the military the author now resides in Lintrup Denmark where he runs his own business shoeing horses In addition to his writing and his work with horses the author enjoys metalworking studying history and travel Publisher s website <http://sbpra.com/MikelWDawson>

The Pentecostal Gender Paradox Joseph Lee

Dutko,2023-11-16 The distinct subjects of eschatology and gender equality have seen an explosion of interest in recent decades particularly within Pentecostal scholarship Pentecostalism is regarded ideally as both an eschatological and egalitarian movement However many Pentecostals have lamented the inconsistency between the early egalitarian impulse of the movement and its current restrictive practices This situation has been described as the so called Pentecostal gender paradox referring to the conflicting freedoms and limitations experienced by Pentecostal women Pentecostals have also recognized the waning eschatological fervor within the movement and its shifting eschatological convictions leading to calls to rediscover the eschatological heart of the movement Despite the renewed interest in both eschatology and women s equality little research has been done to put these two areas into conversation with each other eschatological convictions are often absent in the debate on gender roles in the church For Pentecostals eschatology has often been about urgency in saving souls rather than attending to social issues but could Pentecostal eschatology be the key to re-discovering greater equality for women in the church Is the waning of both eschatology and women s equality within Pentecostalism potentially interrelated For over one hundred years the role of women in Pentecostalism has been debated without a firm consensus By examining gender solely through an eschatological lens in history Scripture and praxis this work provides a valuable and creative contribution to one of the most important theological and global issues of our time women s in equality This book is also one of the first comprehensive studies to approach a single social issue solely through an eschatological lens and to provide attention to developing a thorough and methodologically connected eschatological praxis By uncovering the unified eschatological egalitarian narrative thread within both the Pentecostal and biblical story this work suggests that the present

end of women's inequality begins with fidelity to the future eschaton of gender equality The Treatment of Immigrants in the European Court of Human Rights Amanda Spalding, 2022-07-14 This book looks at how the European Court of Human Rights has addressed the question of immigration As immigration in Europe has increased so has its criminalisation This is a multi faceted phenomenon with criminal justice and harsh use of immigration measures becoming more and more entwined This book asks how has the European Court of Human Rights responded Drawing on case law from across the spectrum of rights it will show how effective it has been in countering detention and deportation if at all This makes an original contribution to growing focus on crimmigration

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