

CA - CPT – June 2014 Question Paper (Based on Memory)

1st Session

Marks: 100 Marks

Time: 2 hrs.

Part A – Fundamentals of Accounting

1. Which of the following is wrong?
a) All real and personal accounts are transferred to balance sheet
b) Nominal accounts are transferred to P & L account
c) Each account is opened separately in ledger
d) Rent is a personal account, outstanding rent is nominal account
2. In Journal Entries which pertain to outstanding entries, prepaid entries, depreciation entries are called
a) Adjustment Entries b) Rectification Entries
c) Transfer Entries d) closing Entries
3. In a three column cash book the discount columns are
a) Totalled but not adjusted
b) Totalled and adjusted
c) Totalled but not balanced
d) None of the above
4. Cash Book O.D. Balance Rs. 2,000. It was found that cheques of Rs. 100, Rs. 150, Rs. 175 which are issued but not presented till the date and the cheque of Rs. 600 deposited but have not been cleared, then O.D. Balance as per pass book is :
a) Rs. 2150 b) Rs. 2175
c) Rs. 1475 d) Rs. 1925
5. Bank Balance O.D. as per pass book Rs. 26,500. Calculate balance as per cash book is
1) Cheques deposited for Rs. 4700 but not collected
2) Cheques issued for Rs. 11,000 but not presented
3) Bill discounted and dishonoured Rs. 4000, and Bank paid noting charges Rs. 200
a) Rs.28600 O.D b) Rs.16000 O.D
c) Rs.24000 O.D d) Rs.28500 O.D
6. Agreement of Trial balance is not a ____ proof of accuracy
a) Submissive b) Inclusive
c) Exhaustive d) Conclusive
7. Capital- Rs. 2,00,000 Interest paid- Rs. 2310
Debtors- Rs. 15,200 Discount allowed- Rs. 820
Creditors- Rs.12,960 Discount received- Rs. 1030
Purchases- Rs. 92,670 Rent - Rs. 14,670
Sales- Rs. 1,16,850 Loan - Rs. 12,060
 Opening stock - Rs. 56,000
 Sales returns - Rs. 27,430
Debit Total of Trial Balance will be
a) Rs. 2,09,000 b) Rs. 2,09,100
c) Rs. 2,10,000 d) None
8. From the following information find the amount to be debited to P & L A/c for the period ending 31-03-2014. Provision for doubtful debts - Rs. 800 (on 01-04-2013)
Debtors on 31-03-2014 - Rs. 40,000
Bad debts - Rs. 2,000
Bad debts to be written off and provision for doubtful debts is to be created @ 5% on debtors
a) Rs. 3100 b) Rs. 4000
c) Rs. 3200 d) Rs. 3900
9. Opening Stock Rs.30,000,
Cost of goods available for sale Rs. 1,60,000,
Sales were Rs. 1,60,000.
Gross profit on sales is 30%
Calculate closing stock.
a) Nil b) Rs. 48,000
c) Rs. 98,000 d) None of the above
10. By products are generally valued at ____ when the cost of by products is not directly traceable.
a) Cost of main products
b) N.R.V.
c) Cost of main product or N.R.V. which ever is lower
d) None of these
11. The purpose of Accommodation bill
a) To facilitate trade transmission
b) To finance the actual purchases & sales
c) When both parties are in need of funds
d) None of these

Pixl Paper 2 Question Paper June 2014

Amir Hussain, Mirjana Ivanovic



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Advances in Multimedia Information Processing - PCM 2014 Wei Tsang Ooi, Cees G.M. Snoek, Hung Khoo Tan, Chin Kuan Ho, Benoit Huet, Chong-Wah Ngo, 2014-10-20 This book constitutes the refereed proceedings of the 15th Pacific Rim Conference on Multimedia PCM 2014 held in Kuching Malaysia in December 2014 The 35 revised full papers and 6 short papers presented were carefully reviewed and selected from 84 submissions The papers cover a wide range of topics in the area of multimedia content analysis multimedia signal processing and communications and multimedia applications and services They have been organized into topical sections on video coding annotation image and photo applications people image analysis and processing under extra help nearest neighbor neural networks and audio Also included are sections with best papers and posters and demonstrations **Conference Proceeding. New Perspectives in Scienze Education** Pixel, 2016-03-04 **Computer Graphics with An Introduction to Multimedia, 4th Edition** Chopra Rajiv, This well written textbook discusses the concepts principles and applications of Computer Graphics in a simple precise and systematic manner It explains how to manipulate visual and geometric information by using the computational techniques It also incorporates several experiments to be performed in computer graphics and multimedia labs *Control Engineering and Information Systems* Zhijing Liu, 2015-01-19 Control Engineering and Information Systems contains the papers presented at the 2014 International Conference on Control Engineering and Information Systems ICCEIS 2014 Yueyang Hunan China 20 22 June 2014 All major aspects of the theory and applications of control engineering and information systems are addressed including Intelligent s **Teaching English to Young Learners** Janice Bland, 2015-09-24 Aimed at student teachers educators and practitioners Teaching English Language to Young Learners outlines and explains the crucial issues themes and scenarios relating to this area of teaching Each chapter by a leading international scholar offers a thorough introduction to a central theme of English as a foreign language EFL with preteens with clear presentation of the theoretical background and detailed references for further reading providing access to the most recent scholarship Exploring the essential issues critically and in depth including the disadvantages as well as advantages of Teaching English as a Foreign Language TEFL with young learners topics include task based learning in the primary school storytelling drama technology vocabulary development intercultural understanding Content and Language Integrated Learning CLIL scenarios assessment Innovative and rapidly emerging topics are covered such as immersion teaching picturebooks in the EFL classroom and English with pre primary children **Feminist Histories and Digital Media** Paula Hamilton, Mary Spongberg, 2020-06-09 Addressing current trends in feminist historical and literary scholarship in relation to digital media this book looks at how the field has developed since the first feminist archival research projects were initiated over twenty years ago The contributions to the book explore three key concerns projects which document the history of women s political activism the digitising of primary document archives by women and the impact of digitisation on historical research about women In addition the book sheds

light on the way in which historians and literary scholars fuse digital sources with traditional forms such as books and journal articles to imagine different and ground breaking histories of women s experience With the field of feminist history and its relationship to the digital world in a dynamic position the contributions to this volume can be read as signposts for future research in the field posing questions for scholars and readers to explore in more detail This book was originally published as a special issue of Women s History Review The Selected Papers of Sir John Meurig Thomas John Meurig

Thomas,2017-07-07 John Meurig Thomas is a former Director of the Royal Institution of Great Britain a former head of the Department of Physical Chemistry and former Master of Peterhouse University of Cambridge A world renowned solid state materials and surface chemist he has been an educator researcher academic administrator author of university texts government advisor industrial consultant and trustee of national museums in a career spanning over 50 years Recipient of many international awards including the Linus Pauling Willard Gibbs Kapitza Natta Stokes Davy and Faraday medals he is also a fellow of the Royal Society 1977 of the American Philosophical Society 1993 and of ten other national academies He is best known for his fundamental work in heterogeneous catalysis chemical electron microscopy and in the popularisation of science for which in conjunction with his services to chemistry he was knighted 1991 He is also founding editor of three scientific journals and editor or co editor of some 30 monographs A new mineral meurigite was named in his honour 1995 Most recently in 2016 Sir John was awarded the Royal Medal for Physical Sciences by the Royal Society Drawn from over 1200 publications this volume contains a summarised account of Sir John s work with a selection of the new techniques pioneered and discovered by him and his colleagues Also included are popular science articles and various illustrations of techniques which have enhanced our knowledge of many facets of condensed matter science Contributions from 80 peers colleagues former co workers students and friends worldwide who have interacted with or been influenced by him are a tribute to the professional and personal life of Sir John making this book a unique reflective summary of the work of one of the greatest achievers in modern British physical science **Electronics, Communications and Networks IV** Amir

Hussain,Mirjana Ivanovic,2015-07-01 The 4th International Conference on Electronic Communications and Networks CECNet2014 inherits the fruitfulness of the past three conferences and lays a foundation for the forthcoming next year in Shanghai CECNet2014 was hosted by Hubei University of Science and Technology China with the main objective of providing a comprehensive global forum for experts and participants from academia to exchange ideas and presenting results of ongoing research in the most state of the art areas of Consumer Electronics Technology Communication Engineering and Technology Wireless Communications Engineering and Technology and Computer Engineering and Technology In this event 13 famous scholars and Engineers have delivered the keynote speeches on their latest research including Prof Vijaykrishnan Narayanan a Fellow of the Institute of Electrical and Electronics Engineers Prof Han Chieh Chao the Director of the Computer Center for Ministry of Education Taiwan from September 2008 to July 2010 Prof Borko Furht the founder of the

Journal of Multimedia Tools and Applications Prof Kevin Deng who served as Acting Director of Hong Kong APAS R D Center in 2010 and Prof Minho Jo the Professor of Department of Computer and Information Science Korea University

Mathematical Methods for Curves and Surfaces Michael Floater, Tom Lyche, Marie-Laurence Mazure, Knut Morken, Larry L. Schumaker, 2014-02-03 This volume constitutes the thoroughly refereed post conference proceedings of the 8th International Conference on Mathematical Methods for Curves and Surfaces MMCS 2012 held in Oslo Norway in June July 2012 The 28 revised full papers presented were carefully reviewed and selected from 135 submissions The topics range from mathematical analysis of various methods to practical implementation on modern graphics processing units The papers reflect the newest developments in these fields and also point to the latest literature

Intelligent Systems Ricardo Cerri, Ronaldo C. Prati, 2020-10-15 The two volume set LNAI 12319 and 12320 constitutes the proceedings of the 9th Brazilian Conference on Intelligent Systems BRACIS 2020 held in Rio Grande Brazil in October 2020 The total of 90 papers presented in these two volumes was carefully reviewed and selected from 228 submissions The contributions are organized in the following topical section Part I Evolutionary computation metaheuristics constraints and search combinatorial and numerical optimization neural networks deep learning and computer vision and text mining and natural language processing Part II Agent and multi agent systems planning and reinforcement learning knowledge representation logic and fuzzy systems machine learning and data mining and multidisciplinary artificial and computational intelligence and applications Due to the Corona pandemic BRACIS 2020 was held as a virtual event

Research Anthology on Challenges for Women in Leadership Roles Management Association, Information Resources, 2021-03-19 The role of women in the workplace has rapidly advanced and changed within the previous decade leading to a current position in which women are taking over leadership roles and being offered these positions more than ever before However a gap still exists with the representation of women in the workforce especially in power positions and roles of authority in organizations While the representation of women in leadership roles is impressive and exciting for the future women still face many challenges when taking over these positions of power and face many issues related to gender inclusivity There is also still gender bias and discrimination against women who have been given the opportunity to become authority figures It is essential to acknowledge and discuss these critical issues and challenges that women in leadership roles must handle to better understand the current climate of gender roles across various industries and types of leadership The Research Anthology on Challenges for Women in Leadership Roles discusses the role of women in positions of authority across diverse industries and businesses By reviewing the biases struggles discrimination and overall challenges of being a woman in a powerful role women leaders can be better understood for their role in a male dominated world This includes topics of concern such as equal treatment proper implementation of women's policies social justice activism discrimination and sexual harassment in the workplace and the importance of diversity and empowerment of women in leadership positions with chapters pertaining specifically to African

American Hispanic Asian and Middle Eastern women This book is ideal for professionals researchers managers executives leaders academicians sociologists policymakers and students in fields that include humanities social sciences women s studies gender studies business management management science health sciences educational studies and political sciences

From Pen to Pixel Patrizia Fortini,Krupali Krusche,2021-01-31 Efforts to build rebuild and maintain the Forum Romanum Rome s historic urban epicenter are likely as old as the place it self some 2800 years As a result the historic significance and archaeological richness of the Forum cannot be overestimated Despite its many changes the Forum Romanum s survival today represents an outstanding example of cultural heritage continuity Its highest possible protection status among monuments conservation agencies in Italy and its early listing on UNESCO s World Heritage List in 1980 are testaments to this Due to its remarkable physical survival the Forum Romanum has been the object of extensive research documentation restoration and preservation efforts over the past two centuries especially The sophistication of these measures evolved to include a wide range of expertise Lay interest among antiquarians and architects in Rome s past from the Renaissance through the eighteenth century was supplanted by the emerging new disciplines of archaeology architectural restoration and museology From the late nineteenth century corresponding advancements in archaeological method and conservation theory and science were increasingly applied From this time on as well expectations for preserving and presenting the Forum Romanum were high the famous site being a matter of intense Roman pride political interest and serving as a must see destination for visitors to Rome Leading historians archaeologists and conservators have been central to the story of the Forum s survival and interpretation While numerous noted antiquarians and historians preceded him the architect and archaeologist Giacomo Boni 1859 1925 was unusual even prescient in his approach and treatment of the place during his tenure as director of excavations of the Forum Romanum from 1898 until 1925 His combined talents as an architect archaeologist and conservator set a standard at the time for careful research thorough documentation and responsible conservation measures The sponsors of the DHARMA conference have wisely chosen to focus on archaeological research and conservation in the Forum during Giacomo Boni s tenure since his work reflects early best practices in researching preserving and interpreting such places To frame the discussion some precedents and influences of the work of Giacomo Boni are offered

Computer Vision - ACCV 2018 C.V. Jawahar,Hongdong Li,Greg Mori,Konrad Schindler,2019-05-25 The six volume set LNCS 11361 11366 constitutes the proceedings of the 14th Asian Conference on Computer Vision ACCV 2018 held in Perth Australia in December 2018 The total of 274 contributions was carefully reviewed and selected from 979 submissions during two rounds of reviewing and improvement The papers focus on motion and tracking segmentation and grouping image based modeling deep learning object recognition object recognition object detection and categorization vision and language video analysis and event recognition face and gesture analysis statistical methods and learning performance evaluation medical image analysis document analysis optimization methods RGBD and depth camera processing robotic

vision applications of computer vision Crafting Textiles in the Digital Age Nithikul Nimkulrat, Faith Kane, Kerry Walton, 2016-09-08 In an era of increasingly available digital resources many textile designers and makers find themselves at an interesting juncture between traditional craft processes and newer digital technologies Highly specialized craft design practitioners may now elect to make use of digital processes in their work but often choose not to abandon craft skills fundamental to their practice and aim to balance the complex connection between craft and digital processes The essays collected here consider this transition from the viewpoint of aesthetic opportunity arising in the textile designer's hands on experimentation with material and digital technologies available in the present Craft provides the foundations for thinking within the design and production of textiles and as such may provide some clues in the transition to creative and thoughtful use of current and future digital technologies Within the framework of current challenges relating to sustainable development globalization and economic constraints it is important to interrogate and question how we might go about using established and emerging technologies in textiles in a positive manner **Women in remote sensing: 2022** Jane Southworth, Kelley Crews, Erin Bunting, Hannah Victoria Herrero, 2024-04-01 **Understanding Light Microscopy** Jeremy Sanderson, 2019-03-28 Introduces readers to the enlightening world of the modern light microscope There have been rapid advances in science and technology over the last decade and the light microscope together with the information that it gives about the image has changed too Yet the fundamental principles of setting up and using a microscope rests upon unchanging physical principles that have been understood for years This informative practical full colour guide fills the gap between specialised edited texts on detailed research topics and introductory books which concentrate on an optical approach to the light microscope It also provides comprehensive coverage of confocal microscopy which has revolutionised light microscopy over the last few decades Written to help the reader understand set up and use the often very expensive and complex modern research light microscope properly Understanding Light Microscopy keeps mathematical formulae to a minimum containing and explaining them within boxes in the text Chapters provide in depth coverage of basic microscope optics and design ergonomics illumination diffraction and image formation reflected light polarised light and fluorescence microscopy deconvolution TIRF microscopy FRAP super resolution techniques biological and materials specimen preparation and more Gives a didactic introduction to the light microscope Encourages readers to use advanced fluorescence and confocal microscopes within a research institute or core microscopy facility Features full colour illustrations and workable practical protocols Understanding Light Microscopy is intended for any scientist who wishes to understand and use a modern light microscope It is also ideal as supporting material for a formal taught course or for individual students to learn the key aspects of light microscopy through their own study *Handbook of Research on Technological Developments for Cultural Heritage and eTourism Applications* Rodrigues, João M. F., Ramos, Célia M.Q., Cardoso, Pedro J. S., Henriques, Cláudia, 2017-11-30 Tourism is one of the most rapidly evolving industries of the 21st century The integration of technological

advancements plays a crucial role in the ability for many countries all over the world to attract visitors and maintain a distinct edge in a highly competitive market The Handbook of Research on Technological Developments for Cultural Heritage and eTourism Applications is a pivotal reference source for the latest research findings on the utilization of information and communication technologies in tourism Featuring extensive coverage on relevant areas such as smart tourism user interfaces and social media this publication is an ideal resource for policy makers academicians researchers advanced level students and technology developers seeking current research on new trends in ICT systems and application and tourism

ICPMG2014 - Physical Modelling in Geotechnics Christophe Gaudin,David White,2019-01-08 The 8th International Conference on Physical Modelling in Geotechnics ICPMG2014 was organised by the Centre for Offshore Foundation Systems at the University of Western Australia under the auspices of the Technical Committee 104 for Physical Modelling in Geotechnics of the International Society of Soil Mechanics and Geotechnical Engineering This quadrennial conference is the traditional focal point for the physical modelling community of academics scientists and engineers to present and exchange the latest developments on a wide range of physical modelling aspects associated with geotechnical engineering These proceedings together with the seven previous proceedings dating from 1988 present an inestimable collection of the technical and scientific developments and breakthroughs established over the last 25 years These proceedings include 10 keynote lectures from scientific leaders within the physical modelling community and 160 peer reviewed papers from 26 countries They are organised in 14 themes presenting the latest developments in physical modelling technology modelling techniques and sensors through a wide range of soil structure interaction problems including shallow and deep foundations offshore geotechnics dams and embankments excavations and retaining structures and slope stability Fundamental aspects of earthquake engineering geohazards ground reinforcements and improvements and soil properties and behaviour are also covered demonstrating the increasing complexity of modelling arising from state of the art technological developments and increased understanding of similitude principles A special theme on education presents the latest developments in the use of physical modelling techniques for instructing undergraduate and postgraduate students in geotechnical engineering

Intelligent Computing and Applications Durbadal Mandal,Rajib Kar,Swagatam Das,Bijaya Ketan Panigrahi,2015-02-23 The idea of the 1st International Conference on Intelligent Computing and Applications ICICA 2014 is to bring the Research Engineers Scientists Industrialists Scholars and Students together from in and around the globe to present the on going research activities and hence to encourage research interactions between universities and industries The conference provides opportunities for the delegates to exchange new ideas applications and experiences to establish research relations and to find global partners for future collaboration The proceedings covers latest progresses in the cutting edge research on various research areas of Image Language Processing Computer Vision and Pattern Recognition Machine Learning Data Mining and Computational Life Sciences Management of Data including Big Data and Analytics Distributed and Mobile

Systems including Grid and Cloud infrastructure Information Security and Privacy VLSI Electronic Circuits Power Systems Antenna Computational fluid dynamics Heat transfer Intelligent Manufacturing Signal Processing Intelligent Computing Soft Computing Bio informatics Bio Computing Web Security Privacy and E Commerce E governance Service Orient Architecture Data Engineering Open Systems Optimization Communications Smart wireless and sensor Networks Smart Antennae Networking and Information security Machine Learning Mobile Computing and Applications Industrial Automation and MES Cloud Computing Green IT IT for Rural Engineering Business Computing Business Intelligence ICT for Education for solving hard problems and finally to create awareness about these domains to a wider audience of practitioners *Active*

Experiments in Space: Past, Present, and Future Gian Luca Delzanno, Joseph Eric Borovsky, Evgeny V. Mishin, 2020-07-10

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Table of Contents Pixl Paper 2 Question Paper June 2014

1. Understanding the eBook Pixl Paper 2 Question Paper June 2014
 - The Rise of Digital Reading Pixl Paper 2 Question Paper June 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Pixl Paper 2 Question Paper June 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Pixl Paper 2 Question Paper June 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Pixl Paper 2 Question Paper June 2014
 - Personalized Recommendations
 - Pixl Paper 2 Question Paper June 2014 User Reviews and Ratings
 - Pixl Paper 2 Question Paper June 2014 and Bestseller Lists
5. Accessing Pixl Paper 2 Question Paper June 2014 Free and Paid eBooks
 - Pixl Paper 2 Question Paper June 2014 Public Domain eBooks
 - Pixl Paper 2 Question Paper June 2014 eBook Subscription Services
 - Pixl Paper 2 Question Paper June 2014 Budget-Friendly Options
6. Navigating Pixl Paper 2 Question Paper June 2014 eBook Formats

- ePub, PDF, MOBI, and More
- Pixl Paper 2 Question Paper June 2014 Compatibility with Devices
- Pixl Paper 2 Question Paper June 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Pixl Paper 2 Question Paper June 2014
 - Highlighting and Note-Taking Pixl Paper 2 Question Paper June 2014
 - Interactive Elements Pixl Paper 2 Question Paper June 2014
- 8. Staying Engaged with Pixl Paper 2 Question Paper June 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Pixl Paper 2 Question Paper June 2014
- 9. Balancing eBooks and Physical Books Pixl Paper 2 Question Paper June 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Pixl Paper 2 Question Paper June 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Pixl Paper 2 Question Paper June 2014
 - Setting Reading Goals Pixl Paper 2 Question Paper June 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Pixl Paper 2 Question Paper June 2014
 - Fact-Checking eBook Content of Pixl Paper 2 Question Paper June 2014
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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