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Complete the  
partnership capital  
accounts after all these  
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... At 30 June 2016 At

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average . Current ratio  
1.13:1 1.01:1 0.95:1

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hour 30 minutes. TIME

1 hour 30 minutes.

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your name, Center

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Read the paper

carefully before

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questions. Answer two

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... Sam died on 30th  
June, 2017. His  
drawings from 1st  
April, 2017 to the date  
of his death amounted  
to ` 3,000. His capital  
shown in the Balance  
Sheet of 31st March.

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write outside the box

... She discovered the

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following errors in the books of account. 1. A sales invoice to J Jones a credit customer dated 25 April 2018 for £3 300 had not been entered in the books of account.

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the questions in  
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separate page. 3. Keep  
ALL parts of EACH  
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calculators may be  
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