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principles of the subject and that they read each item very carefully before attempting an answer. Many failed to appreciate the effect of entering an item on the wrong side of an account.

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`Aâ€™ishah (may Allah be pleased with her) narrated that the Prophet (peace and blessings be upon him) said, "There is no day on which Allah frees servants of His from Fire more than [those freed on] the Day of `Arafat.

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Studyguide. Current Accounts In a partnership business amount withdrawn by a partner is generally accounted for separately by debiting the current accounts of the partner who withdraws the amount from the business. Capital Accounts In a partnership business there are as many capital accounts as are partners. More contact with the customers. 2.

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Answer Question 5 on pages 11 and 12 or on separate multi-column accounting paper. Use 5 Wall and Fence are in partnership sharing profits and losses in the ratio 2 : 1 respectively.

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w: Winter (November), s: Summer (June), qp: Question Paper, er: Examiner Report, sy: Syllabus, et: Syllabus Update

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