

Kapil and Vineet were partners sharing profits and losses in the ratio of 3:2. The following balances were extracted from the books of account for the year ended March 31, 2017.

	<i>Debit Amount (Rs.)</i>	<i>Credit Amount (Rs.)</i>
Capitals		
Kapil	—	60,000
Vineet	—	50,000
Current accounts (on April 01, 2013)		2,800
Kapil	—	
Vineet	—	1,600
Drawings:		—
Kapil	12,000	—
Vineet	8,000	—
Stock as on 1.4.2016	11,000	
Purchases and Sales	54,000	80,000
Returns	2,000	1,500
Wages	2,500	—
Salaries	4,000	—
Printing and Stationery	500	—
Bills receivables	12,000	—
Bills payables	—	2,000
Debtors and Creditors	36,000	8,000
Discounts	1,200	1,500
Rent and Rates	800	—
Bad debts	1,400	—
Insurance	400	—
Postage and Telegrams	300	—
Salesman's commission	3,400	—
Land and Building	24,000	—
Plant and Machinery	20,000	—
Furniture	13,500	—
Overdraft	—	2,000
Trade expenses	400	—
Cash in hand	500	—
Cash at bank	1,500	—
	2,09,400	2,09,400

Solved Examples Of Final Accounts

Terry C. Jones



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web mechanical properties elongation a wpb and wpc fittings manufactured from plate shall have a minimum elongation of

17 b for each 1/32 in 0.79 mm decrease in wall thickness below 5/16 in 7.94 mm a deduction of 1/5 for longitudinal and 1/10

for transverse from the values shown above is permitted download the full product catalog

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wp11 cl1 wp22 cl1 wp5 cl1 wp9 cl1 wpr wp11 cl3 wp22 cl3 wp2 cl3 wp9 cl3 wp91 wp911 wp12 cl1 tensile strength range ksi

mpa 60 95 415 655 70 95 485 655 55 80 380 550 60 85 415 585 63 88

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short hand for any process it is simply an identifier developed by astm the fittings in question are manufactured in the same manner as the companion pipe for this specification

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bw fittings materials astm a234 a403 a815 b366 - Oct 05 2022

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web astm a234 wpb pipe fittings mechanical properties chiefly used in applications involving medium to high temperature pipeline systems the astm a234 standard steel pipe fittings are made from materials including different carbon and alloy steel grades bw a234 wpb fittings chemical composition the sum of cu ni cr and mo shall not exceed

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web aug 25 2020 however there are some differences in chemical composition and mechanical properties between the two the c content of wpc s chemical composition is slightly higher than wpb for general

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mechanical properties tensile strength min ksi mpa yield strength min ksi mpa 0 2 offset note a wpb and wpc fittings manufactured from plate shall have a minimum elongation of 17

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web sa 234 gr wpb tee and a234 wpb elbow manufacturer in india what is astm a234 wpb fittings the astm a234 wpb is a standard specification used for steel pipe fittings it includes alloy steel and carbon materials for both moderate and high temperature services these pipes are available in both welded and seamless variants

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web sep 15 2020 what is astm a234 astm a234 is a specification for piping fittings of wrought carbon steel and alloy steel for moderate and high temperature service category corrosion resisting and heat resisting steels scope this specification covers wrought carbon steel and alloy steel fittings of seamless and welded construction these