

Class 12 Accountancy Ch 5 Solution T S Grewal For

VK Global Publications Pvt. Ltd. is a household name now. Established in 1979, with more than three decades of leadership in the area of Economics and Commerce, we take pride in claiming that we continue with the unstirred readership in the country. Specialising in the area of Economics and Commerce, we are not averse to the idea of diversification. Keeping this in view, more than a decade ago, a series of 'Xam idea' was launched in all the subjects for classes IX -X However, success of our publication is admittedly due to prudent prolific writers. We have resource-pool of reputed authors, who leave no stone unturned in bringing out the best of study material, which makes our readers versatile in their thought processes and equips them with the exam-oriented acumen. Thousands of acknowledgments and accolades that we receive every year from our readers are a good testimony to the genuine efforts and trustworthy endeavours of our authors.

Key Features of Xam idea Accountancy Class 12 (2020-21) 1. Changes have been made in the book as per new revised syllabus of CBSE. 2. The book consists of explanation of the basic concepts of the chapters. 3. Each chapter of the book includes CBSE Important Questions for Practice. 4. Extra questions are also provided in each chapter for better understanding of the concepts. 5. The extra questions include ' Multiple Choice Questions ', ' True/False ', ' Fill in the blanks ', ' Match the following Columns ', ' Very Short Answer Questions ', ' Short Answer Questions ', ' Long Answer Questions ' and ' Self-Assessment Test '. 6. Other variations in questions include ' Case-based ', ' Source-based ', ' Integrated Questions '. 7. The book also includes Sample Project Work. 8. CBSE Sample Paper – 2020 (Solved) and CBSE Examination Papers – 2020 (Solved) have been given at the end of the book. 9. Model Test Papers have been given at the end of the book for practice, based on the pattern of the exam covering full syllabus.

Part : A - Accounting for Not-for-Profit Organisations and Partnership Firms 1. Accounting for Not-for-Profit Organisations, 2. Accounting for Partnership Firms—Fundamentals, 3. Goodwill: Meaning, Nature, Factors Affecting and Methods of Valuation, 4. Reconstitution of Partnership—change in Profit-Sharing Ratio among the Existing Partners, 5. Admission of a Partner, 6. Retirement of a Partner, 7. Death of a Partner, 8. Dissolution of Partnership Firm. Part : B - Company Accounts and Analysis of Financial Accounting 1. Accounting for Share Capital : Share and Share Capital, 2. Accounting for Share Capital : Issue of Shares, 3. Forfeiture and Re-Issue of Share, 4. Issue of Debentures, 5. Redemption of Debentures, 6. Financial Statements of a Company : Balance Sheet and Statement of Profit and Loss, 7. Tools for Financial Statement Analysis : Comparative Statements, 8. Common-Size Statements, 9. Accounting Ratios, 10. Cash Flow Statement.

Problems and Solutions in Accountancy Class XII by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan SBPD Publications SBPD Publications

Housing Choice

Principles of Accounting Volume 1 - Financial Accounting

A Memoir

Problems and Solutions in Accountancy Class XII

Gestalt Therapy

Part 'A' : Accounting for Not-for-Profit Organisations and Partnership Firms 1. Accounting for Not-for-Profit Organisations, 2. Accounting for Partnership Firms—Fundamentals, 3. Goodwill : Meaning, Nature, Factors Affecting and Methods of Valuation, 4. Reconstitution of Partnership—Change in Profit-Sharing Ratio among the Existing Partners, 5. Admission of a Partner, 6. Retirement of a Partner, 7. Death of a Partner, 8. Dissolution of Partnership Firm, 9. Company : General Introduction, 10. Accounting for Share Capital : Share and Share Capital, 11. Accounting for Share Capital : Issue of Shares, 12. Forfeiture and Re-Issue of Shares, 13. Issue of Debentures, 14. Redemption of Debentures Part 'B' : Company Accounts and Financial Statements Analysis 15. Financial Statements of a Company : Balance Sheet and Statement of Profit and Loss, 16. Analysis of Financial Statements, 17. Tools for Financial Statement Analysis : Comparative Statements, 18. Common-Size Statements, 19. Accounting Ratios, 20 . Cash Flow Statement, OR Part 'B' : Computer in Accounting 1 . Introduction to Computer and Accounting Information System (AIS) 2. Overview of Computerised Accounting, 3. Database Management System 4. Electronic Spreadsheet. Project Work Examination Paper

1. Accounting Equation, 2. Rules of Debit and Credit, 3. Recording of Business Transactions : Books of Original Entry—Journal, 4. Ledger, 5. Special Purpose (Subsidiary) Books (I) : Cash Book, 6. Special Purpose Subsidiary Books (II), 7. Bank Reconciliation Statement, 8. Trial Balance & Errors, 9. Depreciation, 10. Accounting for Bills of Exchange, 11. Rectification of Errors, 12. Capital and Revenue Expenditures and Receipts, 13. Financial Statements/Final Account (Without Adjustment), 14. Final Accounts (With Adjustment), 15. Accounts from Incomplete Records Or Single Entry System.

The salient features of the present edition are: All the Problems and Solutions have been thoroughly revised in the light of up-to-date amendments in Income tax Law and Rules for Assessment Year 2020-21. Almost all numerical questions given at the end of the chapters of the authors' other publications on Income-tax (viz., Income-tax Law and Accounts, Aaykar Vidhan evam Lekhe, Law and Practice of Income-tax) have been solved in this book and the number printed within brackets at the end of the questions in other publications is the problem number of this book. The selection and sequence of the questions are well planned and systematic so as to cover all ticklish points within a reasonable number of questions. Wherever needed, detailed explanatory notes have been given at the end of solutions. Candidates preparing for C.A., Company Secretaries, Cost and Works Accountants, and Income-tax Departmental Examinations, will, particularly, find the book very useful. It will also be useful for candidates preparing for B.Com. and M.Com. Examinations of various Indian Universities.

10 Sample Papers in each subject.5 solved & 5 Self-Assessment Papers. Strictly as per the latest syllabus, blueprint & design of the question paper issued by Karnataka Secondary Education Examination Board (KSEEB) for SSLC exam. Latest MCQs based Board Examination Paper-2021(Held on July-2021) with Board Model Answer On-Tips Notes & Revision Notes for Quick Revision Mind Maps (Only for Science/Social Science & Maths for better learning Board-specified typologies of questions for exam success Perfect answers with Board Scheme of Valuation Hand written Toppers Answers for exam-oriented preparation Includes Solved Board Model Papers

The Hundred Dresses

The Scarlet Letter

Model Rules of Professional Conduct

Rich Dad, Poor Dad

The Baptist Missionary Magazine

THE DEFINITIVE EDITION • Discovered in the attic in which she spent the last years of her life, Anne Frank's remarkable diary has since become a world classic—a powerful reminder of the horrors of war and an eloquent testament to the human spirit. Updated for the 75th Anniversary publication with a new introduction by Nobel Prize–winner Nadia Murad "The single most compelling personal account of the Holocaust ... remains astonishing and excruciating."—The New York Times Book Review In 1942, with Nazis occupying Holland, a thirteen-year-old Jewish girl and her family fled their home in Amsterdam and went into hiding. For the next two years, until their whereabouts were betrayed to the Gestapo, they and another family lived cloistered in the "Secret Annex" of an old office building. Cut off from the outside world, they faced hunger, boredom, the constant confined quarters, and the ever-present threat of discovery and death. In her diary Anne Frank recorded vivid impressions of her experiences during this period. By turns thoughtful, moving, and amusing, her account offers a fascinating commentary on human courage and frailty and a powerful and inspiring message of defiance and hope.

Extensively revised and updated, this popular text presents an accessible yet rigorous treatment of environmental and natural resources economics, including climate change and the economics of sustainability. Completely revised and updated, the fourth edition now includes new material to assist the reader, and updated policy information. New advances in the science, economics and policy approaches to climate change have been integrated into essentially all-new chapters on incentive regulation and global climate change. This innovative textbook integrates environmental economics policy in a balanced and accessible way that will be appreciated by students from disciplines ranging from economics and natural resources management to environmental studies and energy policy.

The ebook 'Quick revision Chapterwise mind- maps' Class-12 Chemistry covers 16 chapters of NCERT This ebook is unique and the mind maps are designed in the most comprehensive manner. Mind maps are extremely helpful in faster recall and quick revision Asset for students as well as Competitive exams like NTA NEET,JEE Main etc.

A Nobel Laureate offers a dazzling new book about his native country India is a country with many distinct traditions, widely divergent customs, vastly different convictions, and a veritable feast of viewpoints. In The Argumentative Indian, Amartya Sen draws on a lifetime study of culture to suggest the ways we must understand India today in the light of its rich, long argumentative tradition. The millenia-old texts and interpretations of Hindu, Buddhist, Jain, Muslim, agnostic, and atheistic Indian thought demonstrate, Sen reminds us, ancient and well-respected debates and disputations, and for appreciating not only the richness of India's diversity but its need for toleration. Though Westerners have often perceived India as a place of endless spirituality and unreasoning mysticism, he underlines its long tradition of skepticism and reason. Contributions to mathematics, astronomy, linguistics, medicine, and political economy. Sen discusses many aspects of India's rich intellectual and political heritage, including philosophies of governance from Kautilya's and Ashoka's in the fourth and third centuries BCE to Akbar's in the continuing relevance of India's relations with China more than a millennium ago; its old and well-organized calendars; the films of Satyajit Ray and the debates between Gandhi and the visionary poet Tagore about India's past, present, and future. The success of India's democracy depends, Sen argues, on understanding and using this rich argumentative tradition. It is also essential to removing the inequalities (whether of caste, gender, class, or community) that mar Indian life, to stabilizing the now precarious conditions of a nuclear-armed subcontinent, and to calling the politics of deprivation. His invaluable book concludes with his meditations on pluralism, on dialogue and dialectics in the pursuit of social justice, and on the nature of the Indian identity.

U.S. History

Quick Revision Chapterwise Mind-Maps class 12 Chemistry

College Success

Oswaal Karnataka PUE Sample Question Papers, II PUC Class 12, Accountancy, Book (For 2022 Exam)

Problems and Solutions in Income Tax (Including Short Questions)

In winning a medal she is no longer there to receive, a tight-lipped little Polish girl teaches her classmates a lesson. Includes a note from the author's daughter, Helena Estes.

Strictly according to the latest syllabus prescribed by Bihar School Examination Board (BSEB), Patna and developed by State Council for Educational Research & Training (SCERT) following CBSE curriculum based on NCERT guidelines. 1.Introduction to Accounting, 2 .Basic Accounting Terms or Terminology, 3.Theory Base of Accounting : Accounting Principles Fundamental Assumptions or Concepts, 4. Accounting Standards and IFRS, 5 .Double Entry System, 6 .Process and Bases of Accounting, 7 .Origin of Transactions : Source Documents and Vouchers, 8. Accounting Equation, 9. Rules of Debit and Credit, 10. Recording of Business Transactions : Books of Original Entry—Journal, 11. Ledger, 12. Special Purpose (Subsidiary) Books (I) : Cash Book, 13. Special Purpose (Subsidiary) Books (II), 14. Bank Reconciliation Statement, 15. Trial Balance and Errors, 16. Depreciation, 17.Provisions and Reserves, 18. Accounting for Bills of Exchange, 19. Rectification of Errors, 20. Capital and Revenue Expenditures and Receipts, 21. Financial Statements/Final Accounts (Without Adjustment), 22. Final Accounts (With Adjustment), 23. Accounts from Incomplete Records or Single Entry System, UNIT : Computer in Accounting 1.Introduction to Computer and Accounting Information System (AIS), 2 .Applications of Computer in Accounting, 3 .Accounting and Database System Project Work Appendix : Dictionary of Accounting Latest Model Paper (BSEB) Examination Paper (JAC) with OMR Sheet.

Published by OpenStax College, U.S. History covers the breadth of the chronological history of the United States and also provides the necessary depth to ensure the course is manageable for instructors and students alike. U.S. History is designed to meet the scope and sequence requirements of most courses. The authors introduce key forces and major developments that together form the American experience, with particular attention paid to considering issues of race, class and gender. The text provides a balanced approach to U.S. history, considering the people, events and ideas that have shaped the United States from both the top down (politics, economics, diplomacy) and bottom up (eyewitness accounts, lived experience).

• 10 Sample Papers in each subject.5 solved & 5 Self-Assessment Papers. • Strictly as per the latest syllabus, blueprint & design of the question paper issued by Karnataka Secondary Education Examination Board (KSEEB) for PUC exam. • Latest Board Examination Paper with Board Model Answer • On-Tips Notes & Revision Notes for Quick Revision • Mind Maps for better learning • Board-specified typologies of questions for exam success • Perfect answers with Board Scheme of Valuation • Hand written Toppers Answers for exam-oriented preparation • Includes Solved Board Model Papers.

Oswaal Karnataka PUE Sample Question Papers, II PUC, Class 12 (Set of 4 Books) Accountancy, Business Studies, Economics, English (For 2022 Exam)

SBPD Publications

The Cerebral Circulation

The Baptist Home Mission Monthly

Helping Hand

Volumes 7-77, 80-83 include 13th-83rd, 86th-89th annual report of the American Baptist missionary union.

Vols. 13-62 include abridged annual reports and proceedings of the annual meetings of the American Missionary Association, 1869-1908; v. 38-62 include abridged annual reports of the Congregational Home Missionary Society's Executive Committee, 1883/84-1907/08.

Great Expectations is the thirteenth novel by Charles Dickens and his penultimate completed novel. It depicts the education of an orphan nicknamed Pip. It is Dickens's second novel, after David Copperfield, to be fully narrated in the first person.

The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

Business Studies Class-12 Poonam Gandhi (Session 2021-22) Examination

Writings on Indian History, Culture and Identity

Accountancy Class XI by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications)

Annotated

Theory, Policy, and the Sustainable Society

Gestalt Therapy: History, Theory, and Practice is an introductory text, written by major Gestalt theorists, that will engage those new to Gestalt therapy. Editors Ansel Woldt and Sarah M. Toman introduce the historical underpinnings and fundamental concepts of Gestalt therapy and illustrate applications of those concepts to therapeutic practice. The book is unique in that it is the first Gestalt text specifically designed for the academic and training institute settings. Gestalt Therapy takes both a conceptual and a practical approach to examining classic and cutting-edge constructs.

The book has been designed topic and subtopic-wise, keeping the students' needs in mind. The current edition has certain unique features: This book is strictly as per the latest CBSE syllabus and covers complete matter as per the NCERT book. After every topic, objective type questions and case studies are given based on the latest CBSE Sample Paper (2020). (Hints of their answers are given at the end of each chapter.) At the end of each chapter, 40 objective type questions (20 MCQs + 10 Fill in the blanks + 10 True/False) are given along with answers at the end. Keywords of each topic are given at the end of each topic, to help students to solve case studies. A flow chart of each chapter is given at the end to recap the topics covered in that chapter. Quick revision is given to revise all the topics in short time. At the end of each chapter, questions asked in last 7 years' board exam are given, so that the student may get an idea of what types of questions are expected from this chapter. (Hints of answers of these questions are also given). Case Studies are framed by using words strictly from the NCERT. A solved sample paper of CBSE 2020 is also given. Guidelines for project are also given. A sample project on Marketing Management is also given. The Subject Matter is presented in simple language, in points, and along with diagrams, so that the student may find it easy to understand.

#1 NEW YORK TIMES, WALL STREET JOURNAL, AND BOSTON GLOBE BESTSELLER • One of the most acclaimed books of our time: an unforgettable memoir about a young woman who, kept out of school, leaves her survivalist family and goes on to earn a PhD from Cambridge University "Extraordinary . . . an act of courage and self-invention."—The New York Times NAMED ONE OF THE TEN BEST BOOKS OF THE YEAR BY THE NEW YORK TIMES BOOK REVIEW • ONE OF PRESIDENT BARACK OBAMA'S FAVORITE BOOKS OF THE YEAR • BILL GATES'S HOLIDAY READING LIST • FINALIST: National Book Critics Circle's Award In Autobiography and John Leonard Prize For Best First Book • PEN/Jean Stein Book Award • Los Angeles Times Book Prize Born to survivalists in the mountains of Idaho, Tara Westover was seventeen the first time she set foot in a classroom. Her family was so isolated from mainstream society that there was no one to ensure the children received an education, and no one to intervene when one of Tara's older brothers became violent. When another brother got himself into college, Tara decided to try a new kind of life. Her quest for knowledge transformed her, taking her over oceans and across continents, to Harvard and to Cambridge University. Only then would she wonder if she'd traveled too far, if there was still a way home. "Beautiful and propulsive . . . Despite the singularity of [Westover's] childhood, the questions her book poses are universal: How much of ourselves should we give to those we love? And how much must we betray them to grow up?"—Vogue NAMED ONE OF THE BEST BOOKS OF THE YEAR BY The Washington Post • O: The Oprah Magazine • Time • NPR • Good Morning America • San Francisco Chronicle • The Guardian • The Economist • Financial Times • Newsday • New York Post • theSkimm • Refinery29 • Bloomberg • Self • Real Simple • Town & Country • Bustle • Paste • Publishers Weekly • Library Journal • LibraryReads • Book Riot • Pamela Paul, KQED • New York Public Library

Part A : Accounting for Not-for-Profit Organisations and Partnership Firms 1. Accounting for Not-for-Profit Organisations, 2. Accounting for Partnership Firms—Fundamentals, 3. Goodwill : Meaning, Nature, Factors Affecting and Methods of Valuation, 4. Reconstitution of Partnership—Change in Profit-Sharing Ratio Among the Existing Partners , 5. Admission of a Partner, 6. Retirement of a Partner, 7. Death of a Partner, 8. Dissolution of Partnership Firm, Part B : Company Accounts and Financial Statements Analysis 1. Company : General Introduction, 2. Accounting for Share Capital : Share and Share Capital, 3. Accounting for Share Capital : Issue of Shares, 4. Forfeiture and Re-Issue of Shares, 5. Issue of Debentures, 6. Redemption of Debentures, 7. Financial Statements of a Company : Balance Sheet and Statement of Profit and Loss, 8. Analysis of Financial Statements , 9. Tools for Financial Statement Analysis : Comparative Statements, 10. Common-Size Statements, 11. Accounting Ratios, 12. Cash Flow Statement, Project Work 1. Introduction to Computer and Accounting Information System (AIS) , 2. Applications of Computer in Accounting, 3. Database Management System, Chapter-wise Value/Multi-Disciplinary based Questions with Answers Latest Model Paper (with OMR Sheet) Board Examination Papers.

Great Expectations

The Diary of a Young Girl

The Argumentative Indian

Environmental and Natural Resources Economics

Quick Revision Chapterwise Mind-Maps class 12 Accountancy

Although we have been successful in our careers, they have not turned out quite as we expected. We both have changed positions several times-for all the right reasons-but there are no pension plans vesting on our behalf. Our retirement funds are growing only through our individual contributions. Michael and I have a wonderful marriage with three great children. As I write this, two are in college and one is just beginning high school. We have spent a fortune making sure our children have received the best education available. One day in 1996, one of my children came home disillusioned with school. He was bored and tired of studying. "Why should I put time into studying subjects I will never use in real life?" he protested. Without thinking, I responded, "Because if you don't get good grades, you won't get into college." "Regardless of whether I go to college," he replied, "I'm going to be rich."

"A new edition with a final chapter written forty years after the explosion."

Problems and Solutions in Accountancy Class XII Part : A - Accounting for Not-for-Profit Organisations and Partnership Firms 1. Accounting for Not-for-Profit Organisations, 2. Accounting for Partnership Firms—Fundamentals, 3. Goodwill : Meaning, Nature, Factors Affecting and Methods of Valuation, 4. Reconstitution of Partnership—change in Profit-Sharing Ratio among the Existing Partners, 5. Admission of a Partner, 6. Retirement of a Partner, 7. Death of a Partner, 8. Dissolution of Partnership Firm. Part : B - Company Accounts and Analysis of Financial Accounting 1. Accounting for Share Capital : Share and Share Capital, 2. Accounting for Share Capital : Issue of Shares, 3. Forfeiture and Re-Issue of Share, 4. Issue of

Debentures, 5. Redemption of Debentures, 6. Financial Statements of a Company : Balance Sheet and Statement of Profit and Loss, 7. Tools for Financial Statement Analysis : Comparative Statements, 8. Common-Size Statements, 9. Accounting Ratios, 10. Cash Flow Statement.

This e-book will review special features of the cerebral circulation and how they contribute to the physiology of the brain. It describes structural and functional properties of the cerebral circulation that are unique to the brain, an organ with high metabolic demands and the need for tight water and ion homeostasis. Autoregulation is pronounced in the brain, with myogenic, metabolic and neurogenic mechanisms contributing to maintain relatively constant blood flow during both increases and decreases in pressure. In addition, unlike peripheral organs where the majority of vascular resistance resides in small arteries and arterioles, large extracranial and intracranial arteries contribute significantly to vascular resistance in the brain. The prominent role of large arteries in cerebrovascular resistance helps maintain blood flow and protect downstream vessels during changes in perfusion pressure. The cerebral endothelium is also unique in that its barrier properties are in some way more like epithelium than endothelium in the periphery. The cerebral endothelium, known as the blood-brain barrier, has specialized tight junctions that do not allow ions to pass freely and has very low hydraulic conductivity and transcellular transport. This special configuration modifies Starling's forces in the brain microcirculation such that ions retained in the vascular lumen oppose water movement due to hydrostatic pressure. Tight water regulation is necessary in the brain because it has limited capacity for expansion within the skull. Increased intracranial pressure due to vasogenic edema can cause severe neurologic complications and death.

Problems & Solutions In Accountancy Class XI by Dr. S. K. Singh Dr. Sanjay Kumar Singh Shailesh Chauhan

The Chronicle of the London Missionary Society

Introductory Macroeconomics (2020-21)

XamIdea Accountancy Class 12 CBSE (2020-21) Examination

SBDP Publications (English)

The ebook 'Quick revision Chapterwise mind- maps' Class-12 Accountancy covers 16 chapters of NCERT This ebook is unique and the mind maps are designed in the most comprehensive manner. Mind maps are extremely helpful in faster recall and quick revision Asset for students to excel in CBSE board exam.

The text and images in this book are in grayscale. A hardback color version is available. Search for ISBN 9781680922929. Principles of Accounting is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of financial and managerial accounting. This book is specifically designed to appeal to both accounting and non-accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields. Each chapter opens with a relatable real-life scenario for today's college student. Thoughtfully designed examples are presented throughout each chapter, allowing students to build on emerging accounting knowledge. Concepts are further reinforced through applicable connections to more detailed business processes. Students are immersed in the "why" as well as the "how" aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization.

Nicomachean Ethics Aristotle - The Nicomachean Ethics is one of Aristotle's most widely read and influential works. Ideas central to ethics—that happiness is the end of human endeavor, that moral virtue is formed through action and habituation, and that good action requires prudence—found their most powerful proponent in the person medieval scholars simply called "the Philosopher." Drawing on their intimate knowledge of Aristotle's thought, Robert C. Bartlett and Susan D. Collins have produced here an English-language translation of the Ethics that is as remarkably faithful to the original as it is graceful in its rendering. Aristotle is well known for the precision with which he chooses his words, and in this elegant translation his work has found its ideal match. Bartlett and Collins provide copious notes and a glossary providing context and further explanation for students, as well as an introduction and a substantial interpretive essay that sketch central arguments of the work and the seminal place of Aristotle's Ethics in his political philosophy as a whole. The Nicomachean Ethics has engaged the serious interest of readers across centuries and civilizations—of peoples ancient, medieval, and modern; pagan, Christian, Muslim, and Jewish—and this new edition will take its place as the standard English-language translation.

Accountancy Class - XII SBPD Publications

Nicomachean Ethics

History, Theory, and Practice

Voucher Program Guidebook

Accountancy Class XII by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan