

M.Com. (Part- I)
-: Accountancy Group :-
Advance Financial Accounting
(Paper-I)
{April – 2016}

Q.P. Code : 24418

(3 Hours)

[Total Marks : 100

- N.B. :** (1) Question No. 1 and 2 are compulsory.
 (2) Attempt any **three** from Question No.3 to 7.
 (3) **Figures to the right indicate maximum marks.**
 (4) Give working notes whenever necessary.

1. The following is summarized Balance Sheets of A Ltd. and B Ltd as on 31st March, 2016: 20

Liabilities	A Ltd. (₹)	B Ltd. (₹)	Assets	A Ltd. (₹)	B Ltd. (₹)
Share capital: Equity shares of ₹ 10 each fully paid up	30,00,000	12,00,000	Fixed Assets: Building	20,00,000	10,00,000
Reserves & Surplus: General Reserves	5,00,000	3,00,000	Machinery	4,00,000	3,50,000
Profit and Loss Account	7,50,000	3,60,000	Furniture	2,00,000	1,50,000
Current Liabilities : Sundry Creditors	5,50,000	1,50,000	Investment (Shares of B Ltd)	11,00,000	—
Bills Payable	3,00,000	1,00,000	Current Assets: Bank balance	4,50,000	1,00,000
Creditors for expense	1,00,000	40,000	Stock	4,75,000	2,95,000
Total	52,00,000	21,50,000	Sundry Debtors	3,50,000	1,80,000
			Bills Receivable	2,25,000	75,000
			Total	52,00,000	21,50,000

The following further information is available:

- A Ltd. acquired 1,00,000 shares of B Ltd. as on 31st March, 2015
- Debtors of A Ltd. includes ₹ 75,000 due from B Ltd.
- Bills receivable of B Ltd. includes ₹ 40,000 accepted by A Ltd.
- Stock of B Ltd. includes goods purchased from A Ltd. for ₹ 60,000 which includes profit charged by A Ltd. at 25% on cost
- Reserves and Surplus of B Ltd as on 31st March, 2015 was as follows:
 General Reserves - ₹ 2,00,000
 Profit and Loss account - ₹ 1,50,000

Prepare Consolidated Balance Sheet of A Ltd. and its subsidiary B Ltd. as on 31st March, 2016

Advanced Corporate Accounting Model Question Paper

Mocktime Publication



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PGT Commerce Chapter-wise Question Bank - Unit 2: Corporate Accounting Dheeraj Kumar Singh, *M.Com Entrance Previous Year Question Paper -2018 for Delhi University* Dheeraj Kumar Singh, *Management Previous Question Papers NET JRF Mocktime Publication, Management Previous Question Papers NET JRF UGC CBSE Net Jrf previous year solved papers net jrf paper 1 and paper 2 net jrf paper I and paper II teaching and research aptitude paper 1 paper I net jrf exam guide manual books net jrf previous year questions mcq* BASIC ACCOUNTING SOFAT, RAJNI ,HIRO, PREETI ,2016-08 An understanding of the basic accounting is a must for all professionals whether they are associated with accounting or non accounting jobs Considering the fundamentals and the practical implication of accounting procedures and methods the Third Edition of the book has been enlarged further by adding three more chapters on Fund Flow Statement Cash Flow Statement Analysis and Accounts of Non trading Concerns In view of the need of the current business scenario these topics are introduced to help students learn new dimensions of the subject and to apply it to workplace scenario The book is especially designed for the undergraduate students of computer application BCA and business administration BBA It is also useful for the postgraduate students of business administration MBA *Marketing Management* Dr. Usharani. J,Mr. CHETHAN S,Mr. MAHESH N B,Ms. NAGASHREE L,Mrs. USHASHREE S,2025-03-28 **Accountancy & Financial Management - I** Prof. (CA) Pradeep D. Kamthekar,2024-07-11 rules practices and principles have evolved over a period of time These rules practices and principles in accountancy are called as Accounting Concepts These Accounting Concepts facilitate the comparison of financial statements showing profits and losses as well as position of assets and liabilities of the same organisation of different periods and of different organisations for the same period So these Accounting Concepts are termed as foundations of the book keeping system as a whole across the world *Oswaal CBSE Sample Question Papers Class 11 Accountancy Book (For 2024 Exams) | 2023-24* Oswaal Editorial Board,2023-08-30 Description of the product Fresh Relevant with 2024 CBSE SQP Fully Solved Analysed Score Boosting Insights with 500 Questions 1000 Concepts Insider Tips Techniques with On Tips Notes Mind Maps Mnemonics Exam Ready to Practice with 10 Highly Probable SQPs with Actual Board Answer sheets *ECKM2014-Proceedings of the 15th European conference on Knowledge Management* Carla Vivas,2014-10-01 The world economy in which we are living poses challenges that lead to a realization that more of the same will be difficult to sustain This provides an illustration that in order to create new or modified knowledge practices strengthen customer relationships and thus positively influence customer satisfaction organizations must be flexible in configuring combining knowledge and knowledge structures in a way that is appropriate for delivering value to the customer It must simultaneously develop effective strategies for updating the knowledge of its staff members necessary for underpinning the creation and delivery of appropriate knowledge services Thus unlearning forgetting becomes a critical means for organizational success The ECKM community of scholars has already initiated dialogue that links its particular

strengths to innovation issues This conference aims to further that dialogue by attracting leading edge work that leverages the ECKM community's in depth understanding of learning and unlearning to better understand knowledge management Our aim is to stimulate breakthrough research streams linking learning unlearning and knowledge management How can organizations tailor use and extend techniques and tools from knowledge management for improving their business practices and processes Building upon existing work on knowledge management KM and organizational learning the conference will promote interdisciplinary approaches from computer science and information systems business management and organization science as well as cognitive science Emphasis will be put on systematic learning from experience KM tools and KM success factors A special interest belongs to knowledge management initiatives which are lightweight i e do not place considerable additional burden on users and KM experts allow an incremental adoption i e do not require large up front investment before any return of investment is at least visible and are flexible regarding frequent changes in experts and topics Continuing the success of the ECKM conference series since 2000 the 2015 conference will provide an international communication forum bringing together academia and industry for discussing the progress made and addressing the challenges faced by continuous learning in knowledge intensive organizations CIMA Official Learning System Financial Management Luisa Robertson, 2009-08-19 The 2010 edition has been written in conjunction with the examiner to fully reflect what could be tested in the exam Fully revised with additional readings and examples it provides complete study material for the May and November 2010 exams **UP PGT Commerce Previous Year Question Paper and Answer** Dheeraj Kumar Singh, UP PGT Commerce Previous Year Question Paper with Official Answer Key Compiled by Dheeraj Kumar Singh and Published by Innovative Institute 1 UP PGT Commerce 2015 4 30 2 UP PGT Commerce 2016 31 48 3 UP PGT Commerce 2019 49 68 4 UP PGT Commerce 2021 69 90

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