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.
- The following is summarized Balance Sheets of A Ltd. and B Ltd as on 31" March, 2016:

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

The following further information is available:

- (a) A Ltd. acquired 1,00,000 shares of B Ltd.as on 31st March, 2015
- (b) Debtors of A Ltd. includes ₹ 75,000 due from B Ltd.
- (c) Bills receivable of B Ltd. includes ₹40,000 accepted by A Ltd.
- (d) Stock of B Ltd. includes goods purchased from A Ltd. for ₹ 60,000 which includes profit charged by A Ltd. at 25% on cost
- (e) 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

Mr. Kevin Rozario, Dr. Thanapackiam, Ms. R Shanmugapriya, Dr. D. Muthukrishnaveni

The Framework for Resilient Industry Narinder Kumar, Kiran Sood, Ercan Özen, Simon Grima, 2024-03-26 The Framework for Resilient Industry examines the historical background current status and future opportunities and challenges of the Indian industry delving into region specific issues such as micro small and medium enterprises MSMEs economic policy risk management and sustainable industries The Essentials of Marketing Management - Theory, Tools and Practices Mr. Kevin Rozario, Dr. Thanapackiam, Ms. R Shanmugapriya, Dr. D. Muthukrishnaveni, 2024-12-18 The Essentials of Marketing Management Theory Tools and Practices serves as an essential resource for both beginners and seasoned professionals in the field of marketing It provides an in depth exploration of marketing management blending theoretical foundations with practical applications The book offers a clear understanding of the core concepts such as consumer behavior product life cycle management pricing strategies market research and branding One of the key strengths of this book is its focus on contemporary marketing practices with particular attention to digital marketing social media strategies and data driven decision making As the business world shifts toward more data centric approaches this book provides readers with the tools needed to navigate and excel in the digital landscape It covers a wide range of topics from the fundamentals of marketing strategy to advanced techniques in sales management e commerce and performance metrics In addition to traditional marketing principles the book emphasizes the importance of leadership team building and HRM in fostering a successful marketing team It also highlights the significance of aligning marketing efforts with overall business goals ensuring that marketing strategies drive long term growth Overall this book is a must read for anyone seeking a comprehensive up to date guide to marketing management **Annual Report** India. Department of Tourism, 2003

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Accountancy Vol I And Ii Is The Result Of Realization Of The Same Fact However This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own The Book Has Been Designed Specially To Serve As A Complementary Set To The Textbook Advanced Accountancy Vol I And Ii Authored By The Same Team As Dr S N Maheshwari And Dr S K Maheshwari It Contains Detailed Solutions To All The Practical Problems Given At The End Of Each Chapter In Advanced Accountancy As Also Solutions To The Problems Set At The Recent University And Professional Examinations Special Feature Of The Book Is That The Problems Have Been Properly Graded

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