

D	for the year ending 3	nditure Account 31st March, 2019	ncome		Amt (₹)
Dr octor	Amt (₹)	Subscription	(multiple)	28,000 2,000	30,000
Note Subscription for the ye			per receipts ar	nd paymer	nts accour

Or

received for the current y

I Ducceed

Balance Sheet

			as at 31st Ma	1011, 2010							
		Liabilities	Amt (₹)	Ass	ets		Mine (a) of	Amt (₹)			
				Subscription Due			ACCENCY N	1,300			
8	Balance Sheet as at 31st March, 2019										
		Liabilities	Amt (₹)	Ass	ets			Amt (₹)			
Su	ubscript	ion Received in Advance	500	Outstanding Subscrip 2018 (1,300 – 1,000 2019		300 2,000		2,300			
15.	anna leann ann an leanna an leann an le	444414	JOURN	IAL		2		-7			
	Date	7	Particulars			LF	Amt (Dr)	Amt (Cr)			
	2019 May 1	Modi's Capital A/c Shah's Capital A/c To Dharma's Capital A (Being goodwill written-of	√c	o, i.e. 1 : 3)	Dr Dr		20,000 60,000	80,000			
smegofi	Shah's New p Workin	s new share = Old share + Gai s new share = $\frac{2}{5} + \frac{6}{20} = \frac{8+6}{20}$ profit sharing ratio of Modi : Sl og Note na's share of goodwill = 2,00,0	= <u>11</u> hah:= 6 : 14 or 3 or 100 lo lejiqo			i Stuit	nagashi yani Lahu yang				
Or	Modi	contributed by Modi and Shah gains = 80,000 × $\frac{1}{4}$ = ₹ 20,000 gains = 80,000 × $\frac{3}{4}$ = ₹ 60,000	nights lieft he n in their gaining of a subion	00 of the list of the list one have and of g ratio j.e., 1 ; 3. of close and real of close and real of close and of construction of the list of close and of construction.	idinaed		sunt of Bub	rfoarly, sin Albert Maria an Albert Maria			
Or	Modi	contributed by Modi and Shah gains = 80,000 × $\frac{1}{4}$ = ₹ 20,000 gains = 80,000 × $\frac{3}{4}$ = ₹ 60,000	n in their gaining))	00 of the list of the list one have and of g ratio j.e., 1 ; 3. of close and real of close and real of close and of construction of the list of close and of construction.	iqitost Devigo	g Su sn Re -	augu a' Sub Subtandin Subtandin Subtandin Subtandin				
[20	Modi g Shah g Date	contributed by Modi and Shah gains = 80,000 × $\frac{1}{4}$ = ₹ 20,000 gains = 80,000 × $\frac{3}{4}$ = ₹ 60,000	in their gaining Journal Journal JOURN articulars	100 In the Version and States in the Year of the t	idinaed	g Su sn Re -	sunt of Bub	Amt (Cr)			
20 Ju	Modi o Shah o Date 19	contributed by Modi and Shah gains = 80,000 × $\frac{1}{4}$ = ₹ 20,000 gains = 80,000 × $\frac{3}{4}$ = ₹ 60,000 Y's Capital A/c Z's Capital A/c To Y's Capital A/c	an in their gaining D JOURN articulars d) A easilysis Vc	100 In the left of the form one new shift of the form of ratio j.e., 1 : 3. Solution in the second new solution in the second new solution in the second new solution in the second new solution in the second new solution in the second new solution in the second new solution	idine 1 Devieo Li Couche Dr		Amt (Dr) 15,000 5,000 10,000				

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Working Notes

1. Gaining ratio = New share – Old share

$$X = \frac{3}{4} - \frac{3}{6} = \frac{9-6}{12} = \frac{3}{12}; \ Z = \frac{1}{4} - \frac{1}{6} = \frac{3-2}{12} = \frac{1}{12}$$

Gaining ratio = 3 : 1

2. Calculation of Goodwill

60,000 × $\frac{2}{6}$ = ₹ 20,000; to be shared by X and Z in their gaining ratio, i.e. 3 : 1.

X will share = 20,000 × $\frac{3}{4}$ = ₹ 15,000 Z will share = 20,000 × $\frac{1}{4}$ = ₹ 5,000

3. Calculation of Y's Share in Profit

 $150,000 \times \frac{2}{6} \times \frac{73}{365} = ₹ 10,000$

In the Books of Vikram Ltd JOURNAL

	JUUNIAL		a i l'anna i bhan par sa an thanna a sa an	
	Particulars	LF	Amt (Dr)	Amt (Cr)
Date	Bank A/c (4,000×25) To Debentures Application A/c (Being application money received)	Dr artstudi erugit <u>Dr</u> ion	1,00,000	1,00,000
	Debentures Application A/c To 10% Debentures A/c (Being application money transfered)	Dr	1,40,000	1,00,000
	Debentures Allotment A/c (4,000 × 35) To 10% Debentures A/c (4,000 × 35) (Being allotment money due)	, Dr	1,48,000	
	Bank A/c To Debentures Allotment A/c To Calls-in-Advance A/c (200 × 40) (Being allotment and calls-in-advance received)	Dr	1,60,00	8,000
	Debentures First and Final Call A/C (4,000 × 10) To 10% Debentures A/C (Being first call money due)	Dr	1,52,00	
	Bank A/c Calls-in-Advance A/c To Debentures First & Final Call A/c (Being first call money received)	3	Fund Fund Fund Fund Fund Fund Fund Fund	1,60,000

17.

In the Books of Soniya & Co JOURNAL

(<u>)</u>	1.000.21	DURNAL	LF Amt (Dr)	Amt (Cr)
10		Particulars	35,000	16. () . Dr
	Date	Dr		35,000
	2019	Debentures A/c (WN 1)	PArticulary	
	Mar 31	Interest on Debentures A/c (WN 1) To Debentureholders A/c	Naits Capital AV.	
	1.3 (8)-	(Being interest is due to debentuichere on 14% debentures) Dr	35,000	35,000
	Mar 31	Debentureholders A/C To Bank A/C (Being interest on debentures is paid to the debentureholders)		

INDIALAAIAAAA

Mai	Statement of Profit and Loss 1,50,000
	To Interest on Dependence A/C (WN 2)
	To Loss on Issue of Debornance of
	(Being interest on debentures and profit and loss account)
	(Being interest on debentures and loss on issue of debentures written-off from SPR and profit and loss account)
	14 3
Workin	The process the set on debentures (for 3 months in 2018-2019) = (5,000 × 200) × $\frac{14}{100}$ × $\frac{3}{12}$ = 10,00,000 × $\frac{14}{100}$ × $\frac{1}{12}$ ₹ 35,000
1. Int	erest on debentures (1013 months and 14 1 - or 000
	$= 10,00,000 \times \frac{14}{100} \times \frac{1}{4} = ₹ 35,000$
	ss on issue of debentures account = Premium on redemption of debentures account $= (5000 \times 30) = \overline{1}, 50,000$
2 10	ss on issue of debentures account = Premium on redempart
2. 25	= (5,000 × 30) = ₹1,50,000
	ailable balance in securities premium reserve by issuing shares at premium of 10% $(5000 \times 20) = $ ₹100.000
3. AV	ailable balance in securities prefinatives = (5,000 × 20) = ₹1,00,000
	=(5,000,220)
	Balance Sheet
18.	as at 31st March, 2018
1 - 1	

<u>10</u>	Amt (₹)	To DelasseAss Application Av	Amt (₹)
cool,ool Liabilities		The second se	8,100
Capital Fund (Balancing figure)	1,14,300	Cash Accrued Interest	1,800
Di 1997		Outstanding Subscription	5,400
1,50,600	find	unvestments a detailing english	72,000
	351	×EurnitureA transfollA caruineds0	18,000
Dh 1,40,060 F	(60	Books & servicedad ~01 of	9,000
1.40.000	1,14,300		1,14,300
		The Contract of American	

Balance Sheet A memolia serviceded of as at 31st March, 2019 oVA sonsybA-ri-silsO oT

	Liabilities		Amt (₹)	Assets	Amt (₹)
	Advance Subscription		7,020		24,732
000,623	Outstanding Printing		90		180
	Outstanding Advertisement		162	Accrued Tution Fees	1,800
	Outstanding Rent		1,440	Prepaid Staff Salary	1,800
000.00.1	Advance Tution Fee		1,800	Investment aVA sonavbA-di-silaO	72,000
SUU Va I	Capital Fund	1,14,300	ova lis	To Cobentures Firet & Firet	
	(+) Entrance Fee	7,560		Furniture 18,000	a and a second second
	(+) Surplus	7,200	1,29,060	(+) Purchase Books 12,060	30,060
				Books	9,000
		the standard in the second	1,39,572		1,39,572
11.1.30	1A (1Q) 加高 31		ही रहे हैं।	UDBNO ³	

19. (i) Dr

Partners' Capital Account

Cr

	Particulars	Anil (₹)	Sunil (₹)	Particulars	Anil (₹)	Sunil (₹)
	To Anil's Capital A/c To Balance c/d	2,43,200		and the second sec	2,40,000	2,40,000
900,88		2,43,200	2,40,000		2,43,200	2,40,000

(going interent on disperitures is paid to the debititureholdars)

		as at 1s	st April, 201	9		1981	A		
	Liabilities	A	mt (₹)	Assets	Conne.		Amt (₹) 32,0	00	
Cred Outs Capit	itors tanding Expenses		12,000	Cash in Hand Debtors Stock			28,8 , 67,2	00 00	
	Anil 2,43,2 Sunil 2,36,8	00	4,80,000	Furniture Machinery		18 .	49,6 3,62,4 5,40,0	00	
	at private national distances		5,40,000	a provide to the	- 63	pomona.	3,40,0		
1. Ave Goo 2. Cal	ag Notes erage profit = ₹ 16,000 bdwill = 16,000×2 = ₹ 32,00 culation of Sacrificing and Gain hil = $\frac{3}{5} - \frac{1}{2} = \frac{6-5}{10} = \frac{1}{10}$ Sacrifice	o bolo inc 00 Jing Ratic	Sunil = $\frac{2}{5}$	Holment Ave, is each 45 More Park		46 MC 95)			
()		J	OURNAL	a MMC and IncomioliA orbit	L.	5140		$(\mathbf{C}_{\mathbf{r}})$	
Date		Particul		a particula lo concludio	LF	Amt (D		(Cr)	
8	Revaluation A/c To Land A/c (Being value of land is reduced	(01 × 00 d bv ₹ 20	-50) AVo (20.0(tst und <mark>Fa</mark> nal Call A.A. (20) Ante Capital A.C. (20,000 % Pourties Prismium Reserve hat dall money due)	19 GT	20,00	20),000	
(b) obd	Bad Debts Recovered A/c To Revaluation A/c		10	nd hare First and Final Call A	r A 4 13 01	4,0	1	4,000	
(c) F	(Being bad debts is recovered Revaluation A/c To Provident Fund A/c			Dr		2,0	00 1 0010101 1	2,000	
	(Being provident fund is increa	1.51	ion Accou	and the second		29725	1.2	Cr	
Drook			nt (₹)	Particulars beilg		(1943	1	nt (₹)	
To Sundry Assets A/c To Bank A/c (Trade Creditors) To Bank A/c (Loan from Mrs Y) To Bank A/c (Expenses)		14,250 4,750 500		 ,250 Trade Creditors ,750 Loan from Mrs Y 500 By Bank A/c (Sundry assets realise By Loss Transferred to Capital A Y 		15,00 5,00 alised) al A/cs 3,3 1,1	00 75	20,000 55,000 4,500 79,500	
	.60.000,		79,500	<u>000 (000 00) (000 9</u>	000 (08)		Cr	
	0.85 Pa	rtners' (Capital Ac				N/A		
1000	128	Y (₹)	Z (₹)	Particulars		value titu	Y (₹)	Z (₹)	
To Balance b/d To Profit and Loss A/c (Loss)		3,000 3,375	5,000 By Balance b/d 000 1,000 By Bank A/c (Cash brought in)			50,000	7,125		
	alisation A/c (Loss) nk A/c	43,625 50,000		0.05 E.B (1)		9 - 97 	50,000	7,12	
Dr			Bank Ac	count	21115			Amt (₹)	
	0 m m 81 170,0 27 854 17		∖mt (₹)	Particula	irs	2,016/12		14,25	
Particulars To Balance b/d To Realisation A/c (Assets realised)		18 VB 0) 1	1,000 55,000	 By Realisation A/c (Creditors) By Realisation A/c (Loan from Mrs Y By Realisation A/c (Expenses) 			4,75 50 43,62		
To Re	ealisation A/c (Assets realised S Capital A/c (Cash brought in)	88 Na	7,125	By Y's Capital A/c (Fina	al pay	yment)	1,00,1	63,12	

UN MALE

Amt (Cr)

6,00,000

4,00,000 85,000 1,15,000

6,00,000 3,00,000

8,15,000

10,00,000 2,00,000

12,00,000

	JOURNAL	LF	Amt (Dr)
21.	Particulars	r	6,00,000
Date UC	Bank A/c (30,000 × 20) To Share Application A/c (Being application money received on 30,000 shares)	r	6,00,000
11 - 12 - 1 96 - 1 97 - 12 - 12 17 - 12 - 12 17 - 12 17 - 12 12 12 12 12 12 12 12 12 12 12 12 12 1	 Share Application A/c To Share Capital A/c (20,000 × 20) To Share Allotment A/c To Bank A/c (WN 1) (Being application money transferred to capital account at the time capital account and balance refunded allotment and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted in allotment and balance refunded and the excess adjusted and the excess adjusted	of d)	9,00,000
	Share Allotment A/c (20,000 × 45) To Share Capital A/c (20,000 × 30) To Securities Premium Reserve A/c (20,000 × 15) (Being allotment money due)		8,15,000
	Bank A/c To Share Allotment A/c (WN 2) (Being the balance of allotment money received))r	12,00,000
	Share First and Final Call A/c (20,000 × 60) To Share Capital A/c (20,000 × 50) To Securities Premium Reserve A/c (20,000 × 10)	5-4 5-4 5-4 5-4 10 6-13	To T
4 000 A	(Being final call molley due)	iter (2017)	12,00,000

Working Notes

Analysis Table metaeron at brut mapword prise

۱.				A	Application		Exce	SS .02
	Shares Issued	Shares Applied and	Shares Allotted	Money Received	Application Money Due	Excess Money	Adjusted at Allotment	Refunded
	20,000	30,000 8,000	Hid s: Qunup vs Gade Quditc Mimart noou	1,60,000	20,000	1,40,000	45,000 (1,000 × 45)	95,000 - 1,60,000)
56,C	ad) Arca	ndry assais realis Fred to Capital I	By Bank Alo (Su By Los s Transfe	א, 500 וו		260,568) (260,568)	XH) (Sty Miledia)	45,000 - 20,000)
12.4	3,278- 1,125-1	1,000 21,000	 19,000	20,000 4,20,000	 3,80,000	40,000	40,000	20,000
8.97		(30,000 – 9,000)	(20,000 - 1,000)	064.67			(4,20,000 – 3,80,000)	
			11100	n Capital M		cisii	85,000	1,15,000

2. Amount to be received at the time of allotment = Amount due at the time of allotment – Money received at the time of application adjusted towards allotment

Or 680,81

= 9,00,000 - 85,000 = ₹ 8,15,000

	Dr Cash Book							
	Particulars	Amt (₹)	Particulars	Amt (₹)				
0 315 S.A.	To Equity Share Application A/c (3,00,000 × 7)	21,00,000	By Share Application A/c (60,000 shares × 7)	4,20,000				
202	To Equity Share Allotment A/c (WN 1)	5,18,960	By Balance c/d	35,96,560				
2A	To Equity Shares First Call A/c (WN 2)	5,96,400	i cis valpitali Arc, vastr brougert inj					
	(1,98,000 shares × 3)	341 #3						



Particulars (3) mon	Amt (₹)	Particulars (Mail)	Amt (₹)
 To Equity Share Second and Final Call A/c (WN 2) (1,98,300 shares × 4) To Equity Shares Capital A/c (Re-issued) (1,000 shares × 8) 	7,93,200 8,000	nių kirto staro subietu ((-) Langadarių artais Mareji dak kondi ((c) kariey tata wielo subietario)	
9 D. 300 C	40,16,560) See later see years totel. (40,16,560

JOURNAL

Date	Particulars	Lun Lion V	LF	Amt (Dr)	Amt (Cr)
	Equity Share Application A/c			16,80,000	
	To Equity Share Capital A/c (2,00,000 × 5)	a i Cantol (121-4 sta	~		10,00,000
	To Securities Premium Reserve A/c $(2,00,000 \times 2)$. 161일 년 년	-01	poligne yr 2	4,00,000
	To Equity Share Allotment A/c (Money Adjusted) $(40,000 \times 7)$	niti mum	5.52	iciolofii	2,80,000
	(Being the application money adjusted)				
	Equity Share Allotment A/c $(2,00,000 \times 4)$ yorldom lies one see be	Dr-		8.00.000	
16-11	To Equity Share Capital A/c $(2,00,000 \times 2)$ I no be viewed of	Carlora Dira			4,00,00
9751	To Securities Premium Reserve A/c $(2,00,000 \times 2)$	11V7 7,51 3.4 700 - 14			4,00,00
2121	Baind the elletreest in the second in the se		0 01 0 00		
		<u>ions dare</u>	1.0V	2,800	
	Equity Share Capital A/c (400 x 7)		GFT.	800	
là (Securities Premium Reserve A/c (400×2)	est eveni	10 M	da 6505	1,04
	To Equity Share Allotment A/c [WN1(ii)] To Forfeited Shares A/c	ni bellehi	1 11	jomik ()	2,56
					2,00
	(Being 400 shares of X forfeited for non-payment of allotment		110		
	Equity Share First Call A/c (1,99,600 × 3)	Dr	2	5,98,800	1 00 60
	To Equity Shares Capital A/c (1,99,600 × 1)	ter al la casa de la	2	12/070	1,99,60
	To Securities Premium Reserve A/c (1,99,600 × 2)	10.90555		8601 (~)	3,99,20
	(Being the first call money due on 1,99,600 shares)	95,00,01,0138	1-91		1 - Q
	Equity Share Second and Final Call A/c (1,99,600 × 4)	Dr	an Ioda a	7,98,400	Carlor Carlor
	To Equity Share Capital A/c (1,99,600×2)			2	3,99,20
1.5	To Securities Premium Reserve A/c (1,99,600×2)	e entre	DIVES	4	3,99,20
	(Being the second and final call due on 1,99,600 shares)	in initiacoc	101	o Provision	
	Equity Share Capital A/c (800×10)	Dr	sidi	8,000	
	Securities Premium Reserve A/c (800 × 4)	Dr.	lin	3,200	
	To Equity Share First Call A/c (800 × 3)		1	Kirdn's C	2,4
			The Se		3,2
1	To Equity Share Second and Final Call A/c (800×4)		(jar	, and the states	5,6
	To Forfeited Shares A/c				
	(Being 800 shares of Y forfeited for non-payment of calls)	Dr	-	2,000	-
	Forfeited Shares A/c $(1,000 \times 2)$	5,			2,0
1		lance of			
a data a data cristing	I division to roissue adjusted against the oreant a	ance of	Stat.	Parfici	1. A. 1. A. 1.
5 4 8 4 8 5)	forfeited shared account)		<u>.)</u> 	4,880	
2		Q Dr	(IST)	po ener	4,8
2,05	Forfeited Shares A/c by such as the bound of the second of			(Stute)	la bar
	To Capital Reserve A/c (WN 3) (Being the profit on reissue transferred to capital reserve)	1	1 an	Johne Marg	
5. 5.	(Being the profit on reissue transition of the profit on reissue transition of the profit of the pro		· . ·		CT .

Working Notes

 $^{1.}$ (i) Calculation of Excess Amount Received from X on Application

400 shares were allotted to X

Therefore, he must have applied for $\left(\frac{2,40,000}{2,00,000} \times 400\right) = 480$ shares

Excess application money received from X

i Succeed Accountant

	Amt (₹)	
	(ii) Money due from X on allotment 1,600	
her it it	(bb)	
	400 shares × ₹ 4 (-) Excess applied money adjusted (560) 1,040	
	(-) Excess applies the second	
	= 1 + 1 = mount dile 00 allottiene (1 = 7)	
	Total amount due on allotment (< 2,00,000 (2,80,000) (-) Excess application money adjusted 5,20,000	
	(-) Money not paid by X (ii) $\frac{(1,040)}{5,18,960}$	
1.11/11/	(-) Money not paid by X (ii) Net amount received on allotment $5,18,960$	
e eller	2. Y applied for 960 shares $(2,00,000 \times 960) = 800$ shares	
4 00 10/	2. Y applied for 960 shares Therefore, he must have been allotted $\left(\frac{2,00,000}{2,40,000} \times 960\right) = 800$ shares	
2,39,000	Therefore, he must have been allotted $\left(\frac{2,00,000}{2,40,000} \times 960\right) = 800 \text{ shares}$	
000 80,4	He has not paid first and second call money. As such, (i) First call money will be received on 1,99,600 shares $-$ 800 shares of Y = 1,98,800 shares of (ii) Second call money will be received on 1,99,600 shares $-$ 800 shares of Y $-$ 500 shares of	
4,03,060	(ii) Second call money will be received on $7,000$ shares (400 × 7) = 7 = 7 98,300 shares	
	 Amount Transferred to Capital Reserve Amount Transferred to Capital Reserve 	
	1 000 shares have been reissued which more than the first state of the	
050,1	(i) Amount forfeited in respect of residues (2.560	
	(i) Amount forfeited in respect of X's shares $\left(\frac{2,560}{400} \times 200\right)$ A 12.20	
065, 28.5	(-) Loss on re-issue of 1,000 shares @ ₹2,each A eviaceFind (2,000) timuced of a constant of the constant of	
3 99,200	(–) Loss on re-issue of 1,000 shares (a <2easy of 1,000 shares (a <2e	
		Cr
22.	LC × ODADET BLA HEIRE	nt (₹)
	Amt(₹) ALEVIOSER MU Particulars of Am	

2. Dr		Amt (₹)
Aashi's Capital Ave	Eelino ure second SVA gnibliu8 v8 608 59,60 ch Equity Share Capital A/c (800,x10) Securites Pramium ReserverA/c (800 x 4) 000	14,000
Madhu's Capital A/c 2	400 13,200 300,000 300,000 100 13,200 300,000 300,000 101 100,000 100,000 100,000 (Barror 600,000,000 101,000 101,000 01,000 (Barror 600,000,000,000 101,000 101,000 01,000	14,000
Drug 2 Gro	Posteres' Capital Account	Cr

Dr OOR S	•	Par	tners' Caj	pital Account	NUDEL DIE		Cr
Particulars	Aashi (₹)	Kiran (₹)	Madhu (₹)	raulou origani no thucoallo Particulars (indoean beneft	Aashi (₹)	Kiran (₹)	Madhu (₹)
To Kiran's Capital A/c	9,000		3,000	By Balance b/d	1000,000 10 Capi	20,000	20,000
(Note) To Profit and Loss A/c	1,200	9V10 800	hiches 400	By Revaluation A/c (Profit)	6,600	4,400	2,200
To Cash A/c To Kiran's Loan A/c		6,000 29,600		By Aashi's Capital A/c (Note)	ores alculati	er 2893979797979	
To Balance c/d	26,400	194 6 Hi J 🤌 k	18,800	By Madhu's Capital A/c (Note)	en le ODa	3,000	
3515	36,600	36,400	22,200	e he nush have rpphedike	36,600	36,400	22,200

Excess epplication money received ((in n X

0 – 400 star Mé 80 sharesty 7 – 7

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Dr	Cash Account Cr						
Particulars	Amt (₹)	Particulars	Amt (₹)				
To Balance b/d	9,400	By Kiran's Capital A/c	6,000				
	000 (0.1	By Balance c/d	3,400				
1 Firmes an ior Doublin Public . 10-100	9,400	1 1 V - 4 2 2	9,400				

	1 N - 2	Balance Sheet as at 31st December, 2019		iy nindi te uliqeQ	
Liabilities	and the second	Amt (₹)	Assets		Amt (₹)
Creditors Kiran's Loan A/c Capital A/cs Aashi	26,400	0 27,180 29,600	Cash Stock Debtors (–) Provision for Doubtful Debts	16,000 (800)	3,400 23,380 15,200
Madhu	18,800	45,200	Building		60,000
		1,01,980		્યત્ર દ્વારા	900,01,900

Note Kiran's share of goodwill ₹ 36,000×1/3 or ₹ 12,000 has been debited to capital accounts of Aashi and Madhu in their gaining ratio, i.e. 3 : 1 and credited to Kiran's capital account.

Or

Particulars	and here and	Amt (₹)	Particulars		Amt (₹)
To Patents A/c		20,000	By Building A/c and mulmer		40,000
To Provision for Doubtful Det	ots A/c	5,100	To A's Capital A/c		
To Machine A/c		10,000	To B's Capital Ald		
To Profit Transferred to	Rice and Alexand		Boing pramium prought transferr		
A's Capital A/c	2,940		and a second second of the second		
B's Capital A/c	1,960	4,900	G's Qurieni Ale		
방법 회가로의 성 상태 등에요.		40,000	To A's Capital A'c To B's Capital A'c	-	40,000

Dr		Participant Participant	Partners' Capital Account					
Particulars	A (₹)	B (₹)	C (₹)	Particulars	A (₹)	B (₹)	C (₹)	
To Goodwill A/ċ To Balance c/d	12,000 1,53,940	8,000 1,40,960	0 · 80,000	By Balance b/d By Profit and Loss A/c By Reserve	1,00,000 18,000 = 0061 00	1,00,000 12,000	2	
		7 - N - M - 20		Fund A/c By Cash A/c	24,000	16,000 	(c) 2 <u>2</u> 	
		antriisa (MA		By Premium for Goodwill A/c	10,000	10,000	к 11 г <u>н</u>	
	20;03		. [(muin	By C's Current A/c By Workmen's	5,000 5,0000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000	000,59000 Dimesen		
	0,000,0 (000,0 (000,0			Compensation Fund A/c	6,000	4,000 1,960		
	14,000	Ter de la constante de la const		By Revaluation A/c (Profit)	2,940	Reserver 4	24. (a) 000,08	
	1,65,940	1,48,960	80,000	-	1,65,940	1,48,960	00,000	

the Gran Area (1)	Cash Account	000 00.8 non on os Particulars	Amt (₹)
	Amt (₹)	Particulars	(d) dia (b)
Particulars	30,000	By Balance c/d	(d) und (b) as
Balance b/d	80,000	CURRENT ORSOTS	2% inventories.
S's Capital A/c	20,000		
Premium for Goodwill A/c	1,30,000	icrivities result in shari yes in the sec	- articratine p

Balance Sheet

	286,0226,60	Amt (₹)	Assets	n i a malazi n	Amt (₹)
Workm Capita	ayable ent Fund nen's Compensation Fund	1,00,000 1,00,000 10,000 20,000	Debtors (–) Provision for Doubtful De Building (+) Appreciation Machine (–) Depreciation	61,000 (6,100) 2,00,000 40,000 1,00,000 (10,000)	54,900 2,40,000 90,000
A B C	1,40,960 80,000	(2) 3966 3,74,900 006 83	Investment Cash Bank C's Current A/c		40,000 1,30,000 40,000 10,000
	Demots -) Provision for Dirubaul Debis	6,04,900			6,04,900
rking Not 1. Date	ra nas beeu debred no capital ace		VI cours, at a fliveboug he o	LF Amt (Dr)	Amt (Cr)
1.	ranas been debated to capital acco	JOURNAL rticulars	V Les constants à l'Anthènes à ch lais - construction de l'O <mark>D</mark> P	LF Amt (Dr) 1,00,000	80,000
1.	uq tas been debuted יה capital acc עיפה כיופורם הכפעות A/C ash A/c	JOURNAL rticulars	And the second discharge and Dr and the second discrete the Dr apital and premium)	1,00,000	
1.	Cash A/c To C's Capital A/c To Premium for Goodwill A/c (Being cash brought in by new p Premium for Goodwill A/c To A's Capital A/c To B's Capital A/c	JOURNAL rticulars	apital and premium)	1,00,000	80,000
1.	Cash A/c To C's Capital A/c To Premium for Goodwill A/c (Being cash brought in by new p Premium for Goodwill A/c To A's Capital A/c	JOURNAL rticulars	apital and premium)	1,00,000	80,000 20,000 10,000

6

rutio –	010	a orriar	C 11C	· · ond	I C				
Δ —	3	5	6-5	_ 1.	R -	2	3	4-3	1
~ -	5	10	10	10'	D –	5	10	10	10

Sacrificing ratio = 1 : 1

23. (c) ₹ 84,000

Hint

Calculation of Net Cash Flow from Financing Activities

Particulars	Amt (₹)
Issue of Shares [2,00,000 + 20,000 (Premium)]	2,20,000
Redemption of Debentures	(1,00,000)
Interest on Debentures	(36,000)
	84.000

24. (a) Reserve and Surplus

25. (a) 40%

Hint Percentage of Tangible Assets = $\frac{8,00,000}{20,00,000} \times 100 = 40\%$

26. (c) Liquidity ratio

27. (d) Both (b) and (c)

- 28. inventories, current assets
- 29. Financing activities result in changes in the size and composition of the owner's capital and borrowings of the enterprise.

To C's Capital AVo

Return on Investment (Rol) = Capital En	nployed 31			
orking Notes		(geb aiær ?)		
1. Calculation of Net Profit before Tax		Amt (F)		
	. Janu 3 b	Amt (₹) 6,07,500		
Net profit before tax but after interest	and the second sec			
Net profit before tax but after interest (+) Interest on debentures (12,00,000 ×	(12/100)	7,44,000	<u> </u>	
	Crrown meet	O man man In		
(-) Interest on non-trade investment (1,	05,000 × 10/100)	(10,500)	-	
Net profit before tax	iverA b.	₹7,41,000	in the second se	
	(maraach)		2	
2. Calculation of Capital Employed (Liabilit	(les approach)	Reserves and s	surplus	
Capital employed = Equity share capital	+ Preference share capital +	trade Investm	ent (bool	k value)
(Balance of statement of profit and lo	bss) + Long-term Loan - Non-	-00 - ₹31 50 0	00	
= 15,00,000 + 1,50,000	+3,75,000 + 12,00,000 - 75,0	100 = (31, 30, 0)	00	
Current Ratio = $\frac{\text{Current Assets (CA)}}{\text{Current Liabilities (CL)}}$	Line a sis non canan Size ang Na rice year ending 21 mil			
Current Assets = Total Assets - Non-current Asset		00		
N. A STATE AND A				
Current Liabilities = Total Assets – Non-current Lia		onstrains¶		
= 1,00,000 - 20,000 - 60,000 = ₹	5 20,000			
$\therefore \text{ Current Ratio} = \frac{50,000}{20,000} = 2.5:1_{0.00,000}$	1. C. A. The second se Second second seco	n, and it rac)	vical silifi	avefi i Fisve
		1, 300 10 240	empont #	
Revenue from	Operations			
- I' - Conital lurgavar Datio -	Operations			
Working Capital Turnover Hallo =			อเสริงอลี	
Working Capital Turnover Ratio = Revenue from Working (Capital		5985	
Norking Capital _ = CA - CL = 50,000 - 20,00	Capital 00 = ₹ 30,000	nt alboks ti	ñses ² massa	
Norking Capital = CA - CL = $50,000 - 20,000$	Capital 0=₹ 30,000 Poe	nt a stock a - s sonotneva r	nse s Moreac Chartic	ea, 6, 10, 10 1 (á) 17 1 (á)
Norking Capital _ = CA - CL = 50,000 - 20,00	Capital 00 = ₹ 30,000 mes 00 0 0	nt a stock a tr stocka a s senofit Exper	hses ² renaso Chart s Smoloy sel	eq. S. (1) 1 (6) 2 (6) 5 (6)
Norking Capital = CA - CL = $50,000 - 20,000$ Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Bala	Capital 00 = ₹ 30,000 mes ebatent 2000 to 09 9 ance Sheet (000.03.0 - 0	- 'A Stock in In Nentories d States (1 70.00	hses ⁵ renesa Charria Sharria Sharia Shari Exp	eq. S. (1) 1 (6) 2 (6) 5 (6)
Norking Capital = CA - CL = $50,000 - 20,000$ Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Bala	Capital 0 = ₹ 30,000 nes 0 = 8	nt a stock a tr stocka a s senofit Exper	hses ⁵ renesa Charria Sharria Sharia Shari Exp	eq. 5. (1) 1 (6) 1 (6) 5 (0) 5 (0) 0 (0)
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio = $\frac{1,50,000}{30,000} = 5$ tir Bala as at 31	Capital 00 = ₹ 30,000 mes os eben-nico in os e a nce Sheet (000.03.0 - 0 st March, 2020	s 'st Stock in tri Nemories d States (* 70.00 - 8.00,000)	fises ⁵ ronaso Chantis Photo, se Multis 60,000 -	Current
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio = $\frac{1,50,000}{30,000} = 5$ tir Bala as at 31	Capital 00 = ₹ 30,000 mes ebatent 2000 to 09 9 ance Sheet (000.03.0 - 0	- 'Ji čločk o In Nentories d Secofi Exper 8.00,000) 20 (11 - W	haes Pranaso P	Current Year (₹)
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio = $\frac{1,50,000}{30,000} = 5$ tir as at 31 Part	Capital 00 = ₹ 30,000 mes os eben-nico in os e a nce Sheet (000.03.0 - 0 st March, 2020	- 'Ji čločk o In Nentories d Secofi Exper 8.00,000) 20 (11 - W	hises Chantes Chantes Chantes Streines Streines Contes Con	Current Year (₹)
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio = $\frac{1,50,000}{30,000} = 5$ times as at 31 Bala as at 31 FOUITY AND LIABILITIES	Capital 00 = ₹ 30,000 mes ance Sheet 1st March, 2020 iculars	- 'Ji čločk o In Nentories d Secofi Exper 8.00,000) 20 (11 - W	haes Pranaso P	Current Year (₹)
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio $=\frac{1,50,000}{30,000} = 5$ tir Bala as at 31 I. EQUITY AND LIABILITIES 1. Shareholders' Funds	Capital 00 = ₹ 30,000 mes os s ance Sheet 1 st March, 2020 iculars	- 'Ji čločk o In Nentories d Secofi Exper 8.00,000) 20 (11 - W	hses Chan is Chan is Chan is Choir Exp Choir E	Current Year (₹) 5,00,000
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio = $\frac{1,50,000}{30,000} = 5$ tir Bala as at 31 I. EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital	Capital 0 = ₹ 30,000 mes os s ance Sheet (000.03.N - 0 ist March, 2020 iculars	- 'Ji čločk o In Nentories d Secofi Exper 8.00,000) 20 (11 - W	hises Chantes Chantes Chantes Streines Streines Contes Con	Current Year (₹)
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio $=\frac{1,50,000}{30,000} = 5$ tir Bala as at 31 I. EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus	Capital 0 = ₹ 30,000 mes os s ance Sheet (000.03.N - 0 ist March, 2020 iculars	- 'Ji čločk o In Nentories d Secofi Exper 8.00,000) 20 (11 - W	6253 1000 1000 1000 1000 1000 1000 1000 10	Current Year (₹) 5,00,000
Norking Capital = CA - CL = 50,000 - 20,000 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tin Bala as at 31 I. EQUITY AND LIABILITIES 1. Shareholders' Funds 000 (a) Share Capital (b) Reserves and Surplus 000 000 2. Non-current Liabilities 000 000 000	Capital 0 = ₹ 30,000 mes 0 = 8 eperiod ance Sheet (000.03.1 - 0 1 st March, 2020 iculars 0 = 18 gnibme may ent of	- 'Ji čločk o In Nentories d Secofi Exper 8.00,000) 20 (11 - W	hses Chan is Chan is Chan is Choir Exp Choir E	Current Year (₹) 5,00,000 4,20,000
Norking Capital = CA CL = 50,000 - 20,000 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir 00000 Bala as at 31 00000 Part 1. EQUITY AND LIABILITIES 000 1. Shareholders' Funds 000 (a) Share Capital 000 (b) Reserves and Surplus 000 2. Non-current Liabilities 000 Long-term Borrowings 000	Capital 0 = ₹ 30,000 mes os 8 ance Sheet (000.03.0 - 0 ist March, 2020 iculars 03.1 03.1 03.1 03.1 04.1 00	A Block of In Nentories d Bases (1 70.00 8,00,000)	2021 2020 2020 2020 2020 2020 2020 2020	Current Year (₹) 5,00,000 4,20,000 3,00,000
Norking Capital = CA - CL = 50,000 - 20,000 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir 00000 Bala as at 31 1. EQUITY AND LIABILITIES 1. Shareholders' Funds 000 (a) Share Capital (b) Reserves and Surplus 000 2. Non-current Liabilities Long-term Borrowings 000 3. Current Liabilities 000	Capital 00 = ₹ 30,000 000 mes eben-microling os 6 eben-microling ance Sheet (000.03.1 - 0) ist March, 2020 iculars 000 000 ist Wroff Has0 000 ance Sheet (000.03.1 - 0) ist March, 2020 000 ist C gnibme usey entrol 000 ance Sheet 000 os 10 000	 Nentories à lock en in inventories à lock et la sector (1 70 00) 8,00,000) 10,100 10,100 10,100 11,100 11,100<!--</td--><td>5253 5353 5353 5453 5453 5453 5453 5453</td><td>Current Year (₹) 5,00,000 4,20,000 3,00,000</td>	5253 5353 5353 5453 5453 5453 5453 5453	Current Year (₹) 5,00,000 4,20,000 3,00,000
Norking Capital = CA - CL = 50,000 - 20,000 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Bala as at 31 I. EQUITY AND LIABILITIES Part I. Shareholders' Funds 000 (a) Share Capital 000 (b) Reserves and Surplus 000 2. Non-current Liabilities 000 Long-term Borrowings 3. Current Liabilities Trado Payables Trado Payables	Capital 00 = ₹ 30,000 mes ebal-microling 02 0 ebal-microling ance Sheet (000.03.1 - 0) ist March, 2020 iculars 02 0 ebal-microling 03 10 ebal-microling 04 20 ebal-microling 05 10 ebal-microling 06 20 ebal-microling 07 20 ebal-microling 08 20 ebal-microling 09 20 ebal-microling 00 20 ebal-micr	 Nentories à stock in transition de la stock d	8985 5555 5555 5555 5555 5555 5555 5555	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000
Norking Capital = CA - CL = 50,000 - 20,000 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tin Bala as at 31 I. EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total	Capital 0 = ₹ 30,000 mes ebai-ni - 200 ance Sheet (000.03.1 - 0 st March, 2020 iculars 106.1	 A Block of International Stock of International Experimentary Stock of the Stock of the	2021 2020 2020 2020 2020 2020 2020 2020	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000
Norking Capital = CA - CL = 50,000 - 20,000 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tin Bala as at 31 I. EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total I. ASSETS	Capital Q = ₹ 30,000 mes ebai-niconich os a cost ance Sheet (000.03.1 - 0 ist March, 2020 iculars Jos a cost ance Sheet (000.03.1 - 0 ist March, 2020 Capital iculars Jos a cost ance Sheet (000.03.1 - 0 iculars Jos a cost ance Sheet (000.03.1 - 0 cost cost ance Sheet (000.03.1 - 0 cost ance	 A block of the stock of the stock of the second Experiment Experiment of the stock of t	2021 2020 2020 2020 2020 2020 2020 2020	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000
Norking Capital = CA - CL = 50,000 - 20,000 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Bala as at 31 EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total I. ASSETS 1. Non-current Assets	Capital Q = ₹ 30,000 mes eban-ni - 2010 ance Sheet (000.03.) - 0 Ist March, 2020 iculars 06. 106. 107. 1	 Nentories is stock in the ventories of a specific experimentation of the specific expecific expec	sest or of the second second second of the second second the secon	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000 8,30,000
Norking Capital = CA - CL = 50,000 - 20,00 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Bala as at 31 EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total I. ASSETS 1. Non-current Assets (a) Fived Assets	Capital Q = ₹ 30,000 mes eban-micrologic ance Sheet (000.03.1 - 0 Ist March, 2020 iculars 03.1 bat2 wolf issue 03.1 bat2 wolf issue caliculars	 A clock in the second second	222 222 222 222 222 222 222 222	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000 8,30,000
Norking Capital = CA - CL = 50,000 - 20,00 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Bala as at 31 EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total I. ASSETS 1. Non-current Assets (a) Fived Assets	Capital Q = ₹ 30,000 mes eban-micrologic ance Sheet (000.03.1 - 0 Ist March, 2020 iculars 03.1 bat2 wolf issue 03.1 bat2 wolf issue caliculars	 A clock in the second second	222 222 222 222 222 222 222 222	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000 8,30,000
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio $= \frac{1,50,000}{30,000} = 5$ tines as at 31 EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total 1. ASSETS 1. Non-current Assets (a) Fixed Assets Tangible Assets 2. Current Assets 2. Current Assets	Capital Q = ₹ 30,000 mes ebai-ni on in ance Sheet (000.03.1 - 0 Ist March, 2020 iculars 106.1	 A block of the stock of the stock of the second Experiment Experiment of the second of the	sess Then is polo i	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000 8,30,000 64,000 2,56,000
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio $= \frac{1,50,000}{30,000} = 5$ tines as at 31 EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total 1. ASSETS 1. Non-current Assets (a) Fixed Assets Tangible Assets 2. Current Assets 2. Current Assets	Capital Q = ₹ 30,000 mes ebai-ni on in ance Sheet (000.03.1 - 0 Ist March, 2020 iculars 106.1	 A block of the stock of the stock of the second Experiment Experiment of the second of the	sest second seco	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000 8,30,000 64,000 2,56,000 3,20,000
Norking Capital = $CA - CL = 50,000 - 20,000$ Working Capital Turnover Ratio $= \frac{1,50,000}{30,000} = 5$ tines as at 31 EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total 1. ASSETS 1. Non-current Assets (a) Fixed Assets Tangible Assets 2. Current Assets 2. Current Assets	Capital Q = ₹ 30,000 mes ebai-ni on in ance Sheet (000.03.1 - 0 Ist March, 2020 iculars 106.1	 A block of the stock of the stock of the second Experiment Experiment of the second of the	sess Then is polo i	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000 8,30,000 64,000 2,56,000
Norking Capital = CA - CL = 50,000 - 20,00 Working Capital Turnover Ratio = $\frac{1,50,000}{30,000}$ = 5 tir Bala as at 31 EQUITY AND LIABILITIES 1. Shareholders' Funds (a) Share Capital (b) Reserves and Surplus 2. Non-current Liabilities Long-term Borrowings 3. Current Liabilities Trade Payables Total I. ASSETS 1. Non-current Assets (a) Fived Assets	Capital Q = ₹ 30,000 mes ebandio 200 ance Sheet (000,03, - 0 Ist March, 2020 iculars 06. 1812 urol? Hast 06. 1915 ant another and 1916 urol? Hast 2016 and hory entrol 2016 and hory entr	 A block of the stock of the stock of the second Experiment Experiment of the second of the	see scanner sc	Current Year (₹) 5,00,000 4,20,000 3,00,000 2,50,000 14,70,000 8,30,000 64,000 2,56,000 3,20,000 14,70,000

i Succeed Account

	Accounts	Amt (₹)
tes to		territa in distri
C	Share Capital	5,00,000
1.	Siluite - I	
	Preference Share Capital Reserves and Surplus	1 00 000
2	Reserves and Surplus General Reserve Balance in Statement of Profit and Loss	4,20,000
		3,00,000
3.	Long-term Borrowings	Histord Bell
		9,00,000
4.	Tangible Fixed Assets Cost	(70,000)
		0,00,000
		Haishoe

Common Size Income Statement for the year ending 31st March, 2019 and 2020 design

000 03 = 000,03 - 000 Particulars fund Particulars	Assets = 100 Absolute (≸) Labilites		Percentage of Revenue from Operations (%) (Net sales)	
Particulars	<u>000,00 7 - 00</u> 2019 ₹	2020 ₹	2019	2020
I. Revenue from Operations (Net sales)	40,00,000 40,000	40,00,000 44,000	000,100.00 ⁰ 1.00	^{EC} 100:00 1.10
II. Other Income	40,40,000	40,44,000	101.00 ⁻	101:10 [^]
 IV. Expenses (a) Purchases of Stock-in-trade (b) Changes in Inventories of Stock-in-trade (c) Employees Benefit Expenses (d) Other Expenses (4,70,000 - 4,50,000) (3,60,000 - 3,00,000) 	2,00,000 3,20,000	28,00,000 1,92,000 3,92,000 60,000	10 – ^{AO} 65.00 5.00 8.00 0.50	51060 970.00 51060 9.4.80 9.80 1.50
Total Expenses	31,40,000	34,44,000	78:50	86.10
V. Profit before Tax (III – IV) (–) Provision for Tax	9,00,000 (4,50,000)	6,00,000 (3,00,000)	22.50 (11,25)	15.00 (7.50)
/I. Profit after Tax	4,50,000	3,00,000	e čsibl ere: Fand Snarc, Capitel	1572 1 7.50

Cash Flow Statement sulquid bits several (d)

for the year ending 31st March, 2020 aptillids i Lines up-not 1.2

Particulars	Long tarm Sorrowings - 3. Current Liabilities	Amt (₹)
0.00 Pol. Cash Flow from Operating Activities	Trade Payables	
Net Profit before Tax and Extraordinary Items	Total	31,000
Adjustments for Non-cash and Non-operating Expenses	II. ASSETS	
(+) Depreciation on Machinery	000,810n-curron Assels	
(-) Profit on Sale of Machinery	(000,6) ^(a) Fixed Assols	10,000
Operating Profit before Working Capital Changes	SISSER FICTURE	41,000
(+) Increase in Current Liabilities and Decrease in Current Assets Creditors	2. Current Assets (c) Inventories	
(-) Decrease in Current Liabilities and Increase in Current Assets	000,21(b) Trada Receivables	
Debtors		
Stock	lato (5,000)	
Net Cash Flow from Operating Activities	(5,000)	2,000
Activities		43,000

32.

pre Question		Amt
	Particulars	
1. 14108	(11,000)	1777
II. Cash Flow from Investing Activities	(5,000)	
Purchase of Land	(15,000)	
Purchase of Building	5,000	
Purchase of Machinery	김 개의 이렇게 많은 것이 잘 들었다. 않는 것이 같아 있는 것이 같아 있는 것이 같아요. 이 있는 것이 같아요. 이 것이 같아요. 이 있는 것이 같아요. 이 있는 것이 같아요. 이 있는 것이 없는 것이 않는 것이 없는 것이 없는 것이 않는 것이 없는 것이 없는 것이 않는 것이 없는 것이 않이 않는 것이 않는 것이 않는 것이 않는 것이 없는 것이 않는 것이 않이 않이 않는 것이 않이	(26,000)
Sale of Machinery.		
Net Cash Used in Investing Activities	15,000	
III. Cash Flow from Financing Activities	15,000 (10,000)	11 A 11
Loan from Mr Rajesh	, (21,000))
Bank Loan Paid	· · · · · · · · · · · · · · · · · · ·	(16,000)
Drawings		1,000
Net Cash Used in Financing Activities		4,000
Net Increase in Cash and Cash Equiva	alone and ball ball ball ball ball ball ball bal	5,000
(+) Opening Cash and Cash Equivaler	ntsin ya wa ana aranga ana	RA
 (+) Opening Cash and Cash Equivalent Closing Cash and Cash Equivalents 	ALL EXAMPLES	
Working Notes	and the second	5.11
WOINING HELES	Amt (₹)	

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Mai the Conital	1,60,000		Ceneral Instruction, a
1. Closing Capital	21,000		L This could be and
(+) Drawings	1,81,000	s two parts A and B	in This or to Hon Paper containing
ine Capital	(1,50,000)		8. Part 3 Ers two opnons-Anal At 3 Ers two opnons-Anal
(-) Opening Capital	_31,000	yais of Financial States	AttaDarte als one option of P.
Not Profit before Tax	hapresigni	G MA	Pip (D) R) Pip

이 이 이는 다운 가지 않는 것을 가 없을까?	Machinery Acc	Rando as beignessas ec bluone noon Particulars	Amt 🔇
Particulars	Amt 🕅	A AMONTANY PROVIDENCE	5,000
Particulars	81,000	By Bank A/c (Sale)	8,000
To Balance b/d	3 000	By Provision for Depreciation A/C	86,000
To Profit and Loss A/C	ANCI		(Accounts)
			S. T. LTD C. Oatel
(Profit on sale) To Bank A/c (Purchase)	SIDUIJER 1999	The state of the s	99,000
(Balancing figure)	99,000	Objective Th	
200	13291100,00	N	C

17 Mic	Provision for Depreciat	ion Account (0, 0) entities 9.90	Amt 🔿 🗉 🕤
		a azasi la ili Particulais	10.000
go particulars	anoni nevip ec8,000	By Balance b/doiseintation quitable	13,000
To Machinery A/c	201011 119VID 29VIDE3115,000		ilwibong (0)
To Balance c/d	(d) Any Arthered	(Dalarios ingen)	23,000
	23,000	(Balance figure) Balance 50, 50, 5% debentures	Paratery
ount of a streamanter	al entry at a disc	tible 20, 400, 9% debentures tible after 9 years, Rocard Jourh Gidebentures application arrice Application and Michmoni Ar	time costi
is of Emin L.J. for	V to dependent une book	en un anter application anche	(a) (a)
tuni.	0006 Summere acco	Application and Michmeni Alo	Discould

(a) Dr.S. Muss Application and Mistmani Als Discourt on 'ssou of C. Deniures an