



4. Calculate the amount of interest and principal included in each instalment.
 Cash price Rs. 2,00,000
 Down payment Rs. 50,000
 Balance in three instalments of Rs. 60,000 each payable at the end of each year.
5. Prepare an Analysis Table from the following details :
 Royalty payable Rs. 0.50 per ton of output
 Minimum rent Rs. 7,500 P.A.
 Shortworkings are recoverable during the first three years of the lease only
 Output during the first three years 10000, 14000 and 18000 tons respectively.
6. Calculate the amount of Purchase Consideration from the following :
 The purchasing company agreed to issue 30000 equity shares of Rs. 10 each at a premium of 10%, 1000, 8% preference shares of Rs. 100 each at par, 1000 6% debentures of Rs. 100 each at a discount of 10% and pay cash equal to 25% of the total purchase consideration.

SECTION - C

Answer any three questions. Each question carries fourteen marks.

(3×14=42)

7. Mr. Tejas does not maintain proper books of accounts. From the following information, prepare Trading and Profit and Loss A/c for the year ended 31-3-2016 and the Balance Sheet as on that date.

Assets and Liabilities	1-4-2015	31-3-2016
	Rs.	Rs.
Debtors	18,000	25,000
Stock	9,800	13,200
Furniture	1,000	1,500
Creditors	6,000	4,500
Cash on hand	5,000	?

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Dr. B. P. Agarwal, ,Dr. B. K. Mehta



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ACCOUNTANCY & FINANCIAL MANAGEMENT - I F. Y. B. Com.: Semester - I Academic Year: 2024-2025 Prof. (CA)
Pradeep D. Kamthekar, 2024-07-11 To maintain uniformity and consistency in preparing and maintaining books of accounts certain rules practices and principles have evolved over some 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 the position of assets and liabilities of the same organisation of different periods and of different organisations for the same period *Indian Books in Print* ,2002 Financial Accounting 2 ,1992 **Solutions to Questions, Exercises & Problems in Financial Accounting** , **Financial Accounting 2 Solutions Manual** K.D. Larson (Miller, P.B.W., Zen M., Nelson, M.),1999 **Financial accounting 2, examination paper** ,1999 Problems & Solutions In Management Accounting - SBPD Publications Dr. B. P. Agarwal, ,Dr. B. K. Mehta,2022-05-17 1 Financial Statement 2 Analysis and Interpretation of Financial Statements 3 Ratio Analysis 4 Fund Flow Statement 5 Cash Flow Statement AS 3 6 Marginal Costing and Absorption Costing 7 Break Even Point or Cost Volume Profit Analysis 8 Decision Accounting and Marginal Costing System 9 Standard Costing and Cost Variance Analysis Graded Questions on Financial Accounting for First & Second Year Students Allister Ian Wilson,Michael Rowald Broome,Wellesley Michael Fischer,1986 **Question Papers and Suggested Answers** Chartered Institute of Management Accountants,1988 **Financial accounting 2 & 3 solutions** ,1991 Issues in Financial Accounting Scott Henderson,Graham Peirson,1997* This solutions manual accompanying the 8th edition of a tertiary level accounting text gives detailed answers to problems and questions covering the seven major areas covered by the text **Financial Accounting and Self Study Problems/Solutions Book and Working Papers Set** Jerry J. Weygandt,1998-03-30 **Solutions Manual to Gordon, Gaffney & Graham's Questions in Financial Accounting, Third Edition** ,1986 Solutions Manual for Use with Financial Accounting Walter B. Meigs,1970 Graded Questions on Financial Accounting for Undergraduate Students Allister Ian Wilson,Michael Rowald Broome,Wellesley Michael Fischer,198? **Solutions Manual for Use with Financial Accounting** Walter B. Meigs,Robert F. Meigs,1983 *Financial Accounting, 6th Edition* Maheshwari S.N. & Maheshwari S.K. & Maheshwari Sharad K., Financial Accounting provides a comprehensive coverage to course requirements of students appearing in the paper Financial Accounting at BCom BCom Hons examinations of different Indian universities and Foundation Examination NS of the Institute of Company Secretaries of India The book is divided into four sections Section I explains the fundamental principles necessary for understanding the subject It covers the entire accounting cycle from recording of financial transactions to the preparation of final accounts Section II deals with accounting problems related to certain specific types of business transactions Section III deals with partnership accounts Section IV provides suggested answers to recent examinations questions *Financial Accounting Examination Questions* Department of Technical and

Further Education,1976 **Taxmann's PROBLEMS & SOLUTIONS for Financial Reporting - Questions from Past Exams, Educational Materials, Ind AS Bulletins, RTPs/MTPs of ICAI, Companies (Ind AS) Amendment Rules, etc. | CA Final**

CA Kapileshwar Bhalla,2021-08-20 Taxmann s PROBLEMS SOLUTION for Financial Reporting has been specially designed for students professionals The unique feature of this book is in terms of dividing each Ind AS into various parts and sections so that one can approach Ind AS in a systematic comprehensive manner This book will benefit students studying CA Final level of Institute of Chartered Accountants of India ICAI This book can be used for Group I Paper I Financial Reporting and Group II Paper IV GFRS It can also be used for other professional courses The Present Publication is the 3rd Edition amended by the Companies Ind AS Amendment Rules for CA Final New Syllabus authored by CA Kapileshwar Bhalla with the following noteworthy features Strictly as per the New Syllabus of ICAI Coverage of this book includes All Past Exam Questions CA Final July 2021 Exam New Syllabus Guidelines Answers Questions from Education Material Ind AS Bulletins RTPs MTPs of ICAI Questions based on Amendments as per Companies Ind AS Amendment Rules 2020 Additional questions based on Ind AS 38 New additional problems solutions are given in a separate booklet Enabling Students to Acquire Conceptual Base through Variety of Questions In each chapter various sections with Para No references of the Ind AS have been kept so that the students understand the types of problems they can confront in the exam Layout of each Chapter is as follows Graded Problems From simple problems to advanced problems they are arranged in a chronological manner Logical Flow Each chapter is further sub divided into various sections to develop the concepts in a logical flow Table of Index Each Chapter has a table of index for quick reference indicating the no of questions in each section and para no of Ind AS Also Available 7th Edition of Taxmann s Students Guide to Ind ASs 5th Edition of Taxmann s Financial Reporting Set of 2 Vols 4th Edition of Taxmann s CRACKER cum Exam Guide on Financial Reporting New Syllabus 1st Edition of Taxmann s CLASS NOTES on Financial Reporting The contents of this book are as follows Ind AS 1 Presentation of Financial Statements Roadmap for Implementation of Ind AS Ind AS 34 Interim Financial Reporting Ind AS 7 Statement of Cash Flows Ind AS 115 Revenue from Contracts with Customers Ind AS 8 Accounting Policies Changes in Accounting Estimates and Errors Ind AS 10 Events after the Reporting Period Ind AS 113 Fair Value Measurement Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance Ind AS 102 Share Based Payments Ind AS 101 First Time Adoption of Ind AS Ind AS 2 Inventories Ind AS 16 Property Plant Equipment Ind AS 116 Leases Ind AS 23 Borrowing Costs Ind AS 36 Impairment of Assets Ind AS 38 Intangible Assets Ind AS 40 Investment Property Ind AS 105 Non Currents Assets Held for Sale and Discontinued Operations Ind AS 41 Agriculture Ind AS 19 Employee Benefit Ind AS 37 Provisions Contingent Liabilities and Contingent Assets Ind AS 12 Income Taxes Ind AS 21 The Effects of Changes in Foreign Exchange Rates Ind AS 24 Related Party Disclosures Ind AS 33 Earnings Per Share Ind AS 108 Operating Segments Ind AS 32 109 and 107 Financial Instruments Presentation Recognition and Measurement and Disclosures Ind AS 103 Business Combination and Corporate

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