

Q11. What do you mean by Sacrificing Ratio & Gaining Ratio ?What is Difference Between any two points ?

PART-B

12 & 13 are 2marks each ,

Q12. What do you mean by Tools of Analysis of Financial Statements ?

Q13. Explain any two-limitation of analysis of Financial Statements ?

14 to 16 are 4 marks each.

Q14. Current Ratio 3:1 and liquid Ratio is 2:1. If the excess of Current assets over liquid asset are Rupees 24,000 then Calculate Current assets & Current Liabilities ?

Q15. Write Characteristics of APPO ?

Q16. Rama Print Limited, provides the information.

Particulars	Dr.	Cr
Machinery (W.D.V)	14,200	11,3,200
	14,200	11,3,200

During the year a machinery costing 25000 & accumulated depreciation on it was 15000 was sold for 13000. Current year depreciation is 25000 From the above information prepare Cash Flow Statement from investigation activities ?

17 & 18 are 8 marks each.

Q17. a) Mention the provision & also give journal entries relational to call in arrears and call in advance .

b.) What are the provision regarding issues of share at premium ? Explain .

Q18. Pass journal Entries at the time of issues of debenture in following cases :

18.1. issued 15,000 at 12 % debentures of rupees 10 each at par, redeemable at a premium of 5%.

18.2. Issued 20000 7% debentures of rupees 50 each at par & redeemable at par .

18.3. Issued 12500 8% debentures of rupees 10 each at a premium of 3 % redeemable at a premium of

2%. 18.4. Issued 4000 9% debentures of rupees 100 each at a premium of 3 % redeemable at a premium of 2%.

OR

a. Explain the issues of debentures other than cash consideration.

b. Write Difference between Shares & Debentures ?

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