

**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 31<sup>st</sup> March, 2016: 20

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

The following further information is available:

- (a) A Ltd. acquired 1,00,000 shares of B Ltd. as on 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> March, 2016

**Advanced Financial Accounting Bangalore University**  
**Question Paper**

**Balavant M. Unnibhavi**



## **Advanced Financial Accounting Bangalore University Question Paper:**

### **Computational Intelligence for Green Cloud Computing and Digital Waste Management** Kumar, K.

Dinesh, Varadarajan, Vijayakumar, Nasser, Nidal, Poluru, Ravi Kumar, 2024-02-27 In the digital age the relentless growth of data centers and cloud computing has given rise to a pressing dilemma The power consumption of these facilities is spiraling out of control emitting massive amounts of carbon dioxide and contributing to the ever increasing threat of global warming Studies show that data centers alone are responsible for nearly eighty million metric tons of CO2 emissions worldwide and this figure is poised to skyrocket to a staggering 8000 TWh by 2030 unless we revolutionize our approach to computing resource management The root of this problem lies in inefficient resource allocation within cloud environments as service providers often over provision computing resources to avoid Service Level Agreement SLA violations leading to both underutilization of resources and a significant increase in energy consumption Computational Intelligence for Green Cloud Computing and Digital Waste Management stands as a beacon of hope in the face of the environmental and technological challenges we face It introduces the concept of green computing dedicated to creating an eco friendly computing environment The book explores innovative intelligent resource management methods that can significantly reduce the power consumption of data centers From machine learning and deep learning solutions to green virtualization technologies this comprehensive guide explores innovative approaches to address the pressing challenges of green computing Whether you are an educator teaching about green computing an environmentalist seeking sustainability solutions an industry professional navigating the digital landscape a resolute researcher or simply someone intrigued by the intersection of technology and sustainability this book offers an indispensable resource

[\(Free Sample\) GoTo Guide for NTA UGC NET/ SET/ JRF Paper 1 Teaching & Research Aptitude \(Compulsory\) with Chapter-wise 2025 - 2016 Previous Year Questions 4th Edition | NEP 2020](#) Toshiba Shukla, 2025-09-18 The thoroughly revised and updated 3rd Edition of the Book GOTO UGC NET JRF SET Paper 1 Compulsory Guide is now further enriched with latest content inputs in various sections to meet up the exam requirements This is the 1st Book with theory capturing essence of 10 Year PYQs This new Edition is thoroughly after thorough mapping with the PYQs of the last 3 UGC NET exams with the theory inputs The book is further reoriented in terms of its structure where each Unit is divided into Chapters where theory includes Inchapter PYQs Tables Charts and Infographics and is followed by a Chapter Practice Exercise The inclusion of inchapter PYQs gives confidence to the aspirants that the book answers all the questions appearing in the latest UGC Exams At the end of Chapters of the Unit a Pre exam Concept Map is provided for Quick Revision of the Unit Finally a PYQ collection of Questions is provided which are based on mix of Concepts of the various Chapters of the Unit In this way the book covers all the 10 units of the UGC exam namely Teaching Aptitude Research Aptitude Comprehension Communication Mathematical Reasoning and Aptitude Logical Reasoning Data Interpretation Information and Communication Technology ICT People Development and Environment and

Higher Education System Special emphasis has been laid on the Units of Research Aptitude and Teaching Aptitude which form the crux of PAPER I The book is the result of a thorough trend analysis of last 15 year papers and extensive research The book also includes the solved answers of 2016 2025 Questions compiled under the respective Units Chapters The Book will act as a One Stop Solution for all your requirements for the UGC NET Paper 1 Exam Expert Advice by author Toshiba Shukla on How to prepare each unit of the UGC NET syllabus *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 **The Management Accountant**, 2007 **Annual Report** India. Department of Tourism, 2003 **Advanced Financial Accounting (For JGI-Bangalore)** Saleem Shwar, The primary objective of this book developed as a joint effort of Vikas Publishing House Pvt Ltd and JGI is to create learning materials that are reader friendly help the students in preparing and revising the subject with ease and provide a high level of retention for examination preparedness Key Features The content has been developed using instructional design The units are written in simple language and are provided with easily understandable headings and subheadings for quick comprehension of the subject Numerous worked out examples are included to ensure that the students understand the concepts and are well prepared for examinations Numerous practice questions and answers at the end of each unit are provided to ensure that students are able to revise the study material with ease Kisan World, 1988 **Plunkett's Outsourcing & Offshoring Industry Almanac** Jack W. Plunkett, 2008-06 Market research guide to the outsourcing and offshoring industry a tool for strategic planning competitive intelligence employment searches or financial research Contains trends statistical tables and an industry glossary Over 300 one page profiles of Outsourcing Offshoring Industry Firms includes addresses phone numbers executive names **International Books in Print**, 1991 **Who's Who in America** Marquis Who's Who, Inc, 2002

**Advanced Financial Accounting** ,1990      **Advanced Financial Accounting** K. P. Newman,2004      *Financial Accounting* Balavant M. Unnibhavi,2005 The Book Financial Accounting Studies In Detail The Financial Accounting And Appraisal It Caters To The Needs Of Students Research Scholars And University And College Teachers It Is Written In Simple Language And Lucid Style Capable Of Being Understood By The Beginners The Book Illustrates The Developments In The Field Of Accounting In A Very Simple Style And Presents The Subject Matter Explicitly And Concisely It Covers The Syllabus Of B Com B B A M Com M B A And Various Professional Examinations The Book Also Includes Objective Type Theoretical And Practical Questions To Meet The Needs Of The Students Of The Various Universities And Institutes It Pays Equal Importance To Both Theory And Practice The Book Comprises 16 Chapters 7 Solved Universities Question Papers 234 Illustrations 257 Objective Type Questions 206 Simple Problems 350 Advanced Problems With Answers And Proper Hints The Book Is Best Suited To The Students Of B Com B B A M B A M Com C A I C W A I C S I C A I I B And Other Equivalent Courses It Can Be A Desk Companion For The Executives In Accounts And Finance Department Of All Commercial Organisations      Advanced Financial Accounting Baker,      **P4 Advanced Financial Management AFM - Exam Kit** Association of Chartered Certified Accountants (Great Britain),2010-01      *Question Papers and Suggested Answers* ,1987

**Selected Questions** K. P. Newman,2007      **Problems & Solutions in Advanced Accountancy Volume I, 6th Edition** Maheshwari S.N. & Maheshwari S.K.,2009-11-01 Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most Problems And Solutions In Advanced 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      **Advanced Financial Accounting** Ronald J. Huefner,James A. Largay,2001-01-01      **P4 Advanced Financial Management - Exam Kit** ,2015-04-01

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