

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 31st March, 2016: 20

Liabilities	A Ltd. (₹)	B Ltd. (₹)	Assets	A Ltd. (₹)	B Ltd. (₹)
Share capital:			Fixed Assets:		
Equity shares of ₹ 10 each fully paid up	30,00,000	12,00,000	Building	20,00,000	10,00,000
Reserves & Surplus:			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	Investment (Shares of B Ltd)	11,00,000	—
Current Liabilities :			Current Assets:		
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
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

Advanced Financial Accounting Bangalore University Question Paper

RM Cervero



Advanced Financial Accounting Bangalore University Question Paper:

Unveiling the Power of Verbal Artistry: An Emotional Sojourn through **Advanced Financial Accounting Bangalore University Question Paper**

In a global inundated with displays and the cacophony of fast conversation, the profound power and psychological resonance of verbal artistry often fade into obscurity, eclipsed by the regular assault of noise and distractions. Yet, set within the lyrical pages of **Advanced Financial Accounting Bangalore University Question Paper**, a captivating perform of literary elegance that impulses with raw emotions, lies an unforgettable trip waiting to be embarked upon. Written by way of a virtuoso wordsmith, this enchanting opus instructions visitors on a mental odyssey, delicately revealing the latent potential and profound influence stuck within the delicate internet of language. Within the heart-wrenching expanse of the evocative evaluation, we can embark upon an introspective exploration of the book is main styles, dissect its captivating publishing style, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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l'influence de la lune sur le végétal est un thème discuté depuis des siècles plus récemment de nombreuses revues traitant d'horticulture soutiennent qu'il est important de tenir compte du calendrier lunaire pour effectuer certaines opérations de jardinage l'influence de la lune a produit en ce qui concerne la coupe des bois des maximes dans le vocabulaire des forestiers mais aussi dans le langage des juristes en 1925 roger sargos recommande encore l'abattage en vieille l