

Company Final Accounts: Problems and Solutions | Accounting

Problem 1:

The Alfa manufacturing Company Limited was registered with a nominal capital of Rs 6,00,000 in Equity Shares of Rs 10 each.

The following is the list of balances extracted from its books on 31st December, 2004:

	Rs.
Wages	84,865
Calls-in-arrears	7,500
Premises	3,00,000
Plant and Machinery	3,30,000
Interim Dividend paid on 1st August, 2004	37,500
Stock, 1st January, 2004	75,000
Fixtures	7,200
Sundry Debtors	87,000
Goodwill	25,000
Cash in hand	750
Cash at Bank	39,900
Purchases	1,85,000
Preliminary Expenses	5,000
General Expenses	16,835
Freight and Carriage	13,115
Salaries	14,500
Director's Fees	5,725
Bad Debts	2,110
Debenture Interest paid	9,000
Subscribed and fully called-up capital	4,00,000
6% Debentures	3,00,000
Profit and Loss Account (Cr. Balance)	14,500
Bills Payable	38,000
Sundry Creditors	50,000
Sales	4,15,000
General Reserve	25,000
Bad Debts Reserve 1st January, 2004	3,500

Prepare Trading and Profit and Loss Account and Balance Sheet in proper form after making the following adjustments:

Depreciate Plant and Machinery by 10%. Write off Rs 500 from Preliminary Expenses. Provide half year's Debenture interest due. Leave Bad and Doubtful Debts Reserve at 5% on Sundry Debtors. Stock on 31st December, 2004, was Rs. 95,000.

Company Final Accounts Problems And Solutions

New South Wales. Parliament



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Problems & Solutions in Advanced Accountancy Volume II, 7th Edition Maheshwari S.N. & Maheshwari S.K.,2009-11-01
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1913; Ohio, November 1913; Massachusetts, October 1914** ,1915 **Accountancy Problems** Leo Greendlinger,1913
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Table of Contents Company Final Accounts Problems And Solutions

1. Understanding the eBook Company Final Accounts Problems And Solutions
 - The Rise of Digital Reading Company Final Accounts Problems And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Company Final Accounts Problems And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Company Final Accounts Problems And Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Company Final Accounts Problems And Solutions
 - Personalized Recommendations
 - Company Final Accounts Problems And Solutions User Reviews and Ratings
 - Company Final Accounts Problems And Solutions and Bestseller Lists
5. Accessing Company Final Accounts Problems And Solutions Free and Paid eBooks
 - Company Final Accounts Problems And Solutions Public Domain eBooks
 - Company Final Accounts Problems And Solutions eBook Subscription Services
 - Company Final Accounts Problems And Solutions Budget-Friendly Options

6. Navigating Company Final Accounts Problems And Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Company Final Accounts Problems And Solutions Compatibility with Devices
 - Company Final Accounts Problems And Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Company Final Accounts Problems And Solutions
 - Highlighting and Note-Taking Company Final Accounts Problems And Solutions
 - Interactive Elements Company Final Accounts Problems And Solutions
8. Staying Engaged with Company Final Accounts Problems And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Company Final Accounts Problems And Solutions
9. Balancing eBooks and Physical Books Company Final Accounts Problems And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Company Final Accounts Problems And Solutions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Company Final Accounts Problems And Solutions
 - Setting Reading Goals Company Final Accounts Problems And Solutions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Company Final Accounts Problems And Solutions
 - Fact-Checking eBook Content of Company Final Accounts Problems And Solutions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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