

**(3 Hours)**

**(Total Marks : 100)**

- N.B. :**
- (1) Questions Nos 1 and 2 are **compulsory**
  - (2) Attempt **any three** questions from the remaining.
  - (3) **Working notes** should form **part of your answer**.
  - (4) Use of **simple calculator** is **allowed**.
  - (5) Figures to the **right** indicate **full marks**.

**Q.1 The following is the summarized Balance sheet VT Ltd. and CT Ltd. As on 31-03-2019 :**

**(20)**

<b>Liabilities</b>	<b>VT Ltd. (Rs.)</b>	<b>CT Ltd. (Rs.)</b>	<b>Assets</b>	<b>VT Ltd. (Rs.)</b>	<b>CT Ltd. (Rs.)</b>
Share capital	1,00,000	25,000	Sundry Assets	90,000	60,000
Reserve	15,000	5,000	Shares in CT Ltd.	1,15,000	-----
Profit and Loss A/c on 1-4-2018	30,000	15,000	Cash at bank	10,000	5,000
Profit for the year	20,000	5,000			
Sundry Creditors	50,000	15,000			
<b>Total</b>	<b>2,15,000</b>	<b>65,000</b>	<b>Total</b>	<b>2,15,000</b>	<b>65,000</b>

VT Ltd. acquired 80% of the shares in CT Ltd. on 01-10-2018. Included in this assets of VT Ltd. there is Rs.15,000 loan to CT Ltd. Shown as creditors in CT Ltd. Sundry assets of CT Ltd. include furniture and fitting of Rs.20,000 to be valued at Rs.25,000 being over depreciated at 01<sup>st</sup> October ,2018.

**Prepare consolidated balance sheet of VT Ltd. as at 31<sup>st</sup> March , 2019.**

**Q.2 A) State whether the following statements are True or False**

**(10)**

- 1) US GAAP are Issued by FASB
- 2) Dividend declared but not claimed is unclaimed dividend
- 3) NPA stand for Non Production Assets.
- 4) Human Capital is an important Asset of an organization.
- 5) Average clause is introduced to discourage over insurance.
- 6) The aim of co-operative society is to care for minority community.
- 7) The person whose risk is insured is an Insured.
- 8) EVA shows the value added to shareholders wealth.
- 9) Surplus on revaluation should be treated as Capital Reserve.
- 10) Earning is the Net Profit available to Debenture.

# Financial Accounting Nquestion Papers

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## **Financial Accounting Nquestion Papers:**

**Financial Accounting** Institut Bank-Bank Malaysia,1989      **Oswaal CBSE Sample Question Papers Accountancy, English Core, Business Studies & Economics Class 11 (Set of 4 Books) For 2025 Exam** Oswaal Editorial Board,2024-08-27 Description of the product This product covers the following Fresh Relevant with the Latest Typologies of Questions Score Boosting Insightswith 450 Questions 250 Concepts approx Insider Tips Techniques with On Tips Notes Mind Maps Mnemonics Exam Ready to Practice with 5 Solved 5 Self Assessment Papers      **Financial Accounting** R.L. Gupta,V.K. Gupta,2021-12-15 The book has been designed as per the Syllabus prescribed by the University of Madras for Paper on Financial Accounting effective 2020 21 for B Com Degree First and Second Semesters Core Course B Com A F B Com CS B Com BM B Com MM B Com CA B Com ISM      **Financial Accounting** John Stittle,Robert Wearing,2008-01-15 The SAGE Course Companion on Financial Accounting is an accessible introduction to the subject that will help readers to master key concepts and enhance their thinking skills in line with course requirements It provides support on how to revise for exams and prepare for and write assessed pieces Designed to compliment existing textbooks for the course the companion provides Easy access to the key issues in Financial Accouting Practice questions and sample answers to help you prepare for exams and assignments Tips to help you remember key points and earn extra marks Helpful summaries of the approach taken by the main course textbooks Guidance on the essential study skills required to pass the course The SAGE Course Companion on Financial Accounting is much more than a revision guide for undergraduates it is an essential tool that will help readers take their course understanding to new levels and help them achieve success in their undergraduate course

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*Taxmann's Basic Financial Accounting (UGCF | 2 Vols.) - Most updated & amended student-oriented book, with numerous solved illustrations plus working notes & B.Com. past question papers* Bhushan Kumar Goyal,2022-12-07 This is a comprehensive authentic well illustrated book for Financial Accounting This book aims to fulfil the requirement of students of undergraduate courses in commerce and management particularly the following B Com Sem I Core Paper BC DSC 1 3 based on the Undergraduate Curriculum Framework UGCF by the University of Delhi Non Collegiate Women s Education Board NCWEB School of Open Learning University of Delhi Undergraduate Commerce Management Courses at various Central Universities throughout India The Present Publication is the 9th Edition authored by Bhushan Kumar Goyal with the following noteworthy features Highlights of the Ninth Edition are as follows

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Com students to possess knowledge of the concepts and practices It also provides exam oriented problems and solutions The Present Publication is the Reprint 2022 Edition authored by CMA M N Arora Dr K V Achalapathi and Dr S Brinda The noteworthy features of this book are as follows Student friendly Systematic Intelligible The subject matter is presented in a student friendly systematic intelligible manner with a focus on the concept and practices of Financial Accounting Discussions with Numerical Examples Every discussion involving a conceptual difficulty is immediately followed by a numerical example Charts Diagrams have been included in this book to bring to light the finer points of the subject and to make it understandable Computerized Accounting includes solved problems for the benefit of the student Theoretical Numerical Questions from various examinations have been included in this book Objective Type Questions have been given to serve as self test by students The contents of the book are as follows Financial Accounting o Introduction to Accounting o Accounting Principles Concepts and Conventions o Journal Ledger and Trial Balance o Subsidiary Books o Bank Reconciliation Statement o Rectification of Errors o Final Accounts Financial Statements o Consignment Accounts o Joint Venture Accounts o Depreciation Provisions and Reserves Computerised Accounting o Computer Accounting Lab Practice on Tally

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