

- (b) The following information related to various debtors for the year ended 31st March, 2019, are supplied by Nakul Limited:

Particulars	A (₹)	B (₹)	C (₹)	D (₹)	E (₹)
Balance on 01.04.2018	25,000 (Dr.)	18,000 (Dr.)	4,500 (Cr.)	39,000 (Dr.)	22,000 (Dr.)
Goods Sold	2,85,000	1,98,000	2,60,000	38,000	2,16,000
Sales Return	5,400	7,200	15,000		7,500
Cash & Cheques Collected	1,86,000	1,52,000	1,95,000	42,000	2,25,000
B/R Received	48,000	41,000	38,000	32,000	—
Discount Allowed	9,000	7,000	8,500	900	11,200
Bad Debts	—	—	—	16,000	—
B/R Dishonoured	11,000	—	8,500	13,000	—
Interest & Other Charges	600	200	300	900	—

On 31st March, 2019, A and C also stood in Purchase Ledger having credit balances of ₹ 3,600 and ₹ 5,100 respectively.

You are required to prepare Debtors Ledger Adjustment Account in General Ledger. 7

6. (a) On 31st January, 2019 the premises of Toli Textiles Limited were destroyed by fire. The records of the company revealed the following particulars:

	₹
Stock on 01.04.2017	11,35,000
Stock on 31.03.2018	12,64,100
Purchase Less returns, during the year ended 31st March, 2018	65,45,000
Sales Less returns, during the year ended 31st March, 2018	91,00,000
Purchase Less return, from 01.04.2018 to 31.01.2019	56,64,000
Sales Less returns, from 01.04.2018 to 31.01.2019	78,24,000

In valuing stock on 31st March, 2018 ₹ 45,900 had been written off out of certain stock which was of a poor selling line, having cost ₹ 1,37,700. A portion of these goods were sold in October, 2018 at a loss ₹ 11,080 on the original cost of ₹ 55,080. The remaining stock of this goods on the date of fire was to be valued at 80% of its original cost. Subject to the above exception, gross profit had remained at a uniform rate throughout. The stock salvaged from fire was ₹ 1,23,800.

You are required to compute the amount of claim to be lodged for loss of stock. The stock was insured for ₹ 12,50,000. 7

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**United States. Securities and
Exchange Commission**



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Objective Question Commerce - Financial Accounting Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc **Objective Commerce (MCQs' for Competitive Examination) - Volume 1** Dheeraj Kumar Singh, Financial Accounting 1482 MCQS Corporate Accounting 1215 MCQs Cost Management Accounting 703 MCQs Advance Miscellaneous Accounting 402 MCQS **PGT Commerce Chapter-wise Question Bank - Unit 10: Income Tax & Business Law** Dheeraj K. Singh, **The Royal Financial Administration and the Prosecution of Crime in France, 1670-1789** Albert N. Hamscher, 2012-07-13 The Royal Financial Administration and the Prosecution of Crime in France 1670 1789 explores the French monarchy's role in financing criminal prosecutions in the royal courts of the realm the payment of criminal frais de justice in the vocabulary of the ancien regime between 1670 and 1789 that is from the codification of criminal judicial procedure in the early period of Louis XIV's personal rule to the outbreak of the French Revolution The subject brings together three areas of scholarly inquiry criminal justice royal administration and the management of the crown's finances A central goal of the study is to provide factual information and interpretive insights on each of these topics and to explain the relationship of each to the others over a long time period The book contributes to existing scholarship in four ways First although each of the major dimensions of the inquiry the operation of the criminal justice system the conduct of the royal administration and the management of the monarchy's finances has a large and increasingly sophisticated historical literature this is the first study to combine them in a systematic way Second the long time period covered in the book not only enables the historian to distinguish gradual from rapid change but it also allows the reader to view how the system functioned in different historical contexts Third the study is based on archival sources throughout France This comprehensive approach permits the identification of elements of a common experience without sacrificing attention to important aspects of regional diversity Finally with respect to the sources themselves the range is broad encompassing regulatory acts and decisions of the king's councils administrative correspondence at the central regional and in some cases local levels financial accounts and related papers and court records from the major appellate courts and from several lower courts as well An appendix of 33 tables lists figures of annual expenditure and other pertinent financial operations for each of the major financial districts of the kingdom **Accounting in France (RLE Accounting)** Yannick Lemarchand, Robert H. Parker, 2014-04-03 This volume illustrates the research not only of French accountants Colasse Durand Jouanique Lemarchand Nikitin Richard Tessier but also the work of Belgian authors writing in French Stevelinck Haulotte and of French non accountants de Swarte Durdilly Sauvy The work of British and North American academics writing in English on French accounting history is also illustrated from the 1930s Howard Edwards through to the 1960s Parker and the more recent research of Standish Fortin and Bhimani The contributions to this

volume have been arranged both chronologically and thematically as follows the earliest business accounting records the first French accounting authors Colbert Savbary and the Ordonnance de Commerce the eighteenth and nineteenth centuries cost accounting the national accounting plan national income accounting government accounting and accounting theory An abstract of each contribution is given in both English and French **SEC Docket** United States. Securities and Exchange Commission,1981 **Financial Technology Law and Regulation in Africa** Iwa Salami,2024-09-30 This book comprehensively analyses financial technology law and regulation in Africa and provides domestic and regional perspectives on regulating FinTech in Africa It studies policy considerations that can assist African policymakers in facilitating a balanced regulatory approach that does not stifle financial innovation The growth of financial technology in Africa presents huge opportunities for inclusive growth on the African continent Digital finance which sits at the heart of financial technology could be key to placing Africa back on the economic recovery trajectory after the COVID 19 crisis facilitating its speed in achieving the UNSDG 2030 goals and setting the continent on course to meet its African Union Agenda 2063 This book Examines mobile financial services crowdfunding crypto assets digital currencies including central bank digital currencies decentralised finance and open banking and finance all from an African perspective Explores the status of regulation in these areas in Africa highlighting areas where regulation is lacking inadequate and in need of reform Highlights pragmatic approaches to regulation such as including the adoption of regulatory sandboxes and regulatory technology and discusses requirements for the adoption of supervisory technology in Africa Scrutinises the implications of developments in the FinTech space in Africa for international security and economic and financial stability Placing Africa in the global context the book argues for an international effort to understand the global dimensions of FinTech developments so that robust and applicable global regulatory frameworks can be applied in developing parts of the world It will provide useful insights to investors policy makers and entrepreneurs It will also be essential reading for students and researchers in the field of technology public policy regulatory policy financial policy banking and finance law *Accountants' Index* American Institute of Certified Public Accountants,1928 Economic Change in Asia M. Bruna Zolin,Bernadette Andreosso-O'Callaghan,Jacques Jaussaud,2016-08-12 Since the 2008 global economic crisis East Asian economies have faced a number of macroeconomic issues including China s new growth model the middle income trap in developing East Asian countries and the growing natural fibre market and its socio economic implications This book addresses these key topical issues which East Asian economies are facing today Written by international experts in the area of Asian economics and business it presents the most recent macroeconomic outlook in the region and then goes on to analyse a number of business corporations and industry related cases focussing on the theme of firms strategies Examining the links between environmental and financial performance corporate social responsibility and the transfer of environmental management financial accounting standards the relationship between corporate sustainability activities and corporate profit and the

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