

Kagaroo Ltd went into voluntary liquidation on 30 June 2018, its shareholders' equity is as follows:

|                                                                      | \$            |
|----------------------------------------------------------------------|---------------|
| 30 000 6% preference shares of \$ 2 each paid to \$ 1.50             | 45 000        |
| 20 000 "A" class ordinary shares of \$ 1 each fully paid             | 20 000        |
| 15 000 "B" class ordinary shares of \$ 1 each fully paid to 75 cents | 11 250        |
| 5 000 "C" class ordinary shares of \$ 1 each paid to 25 cents        | <u>1 250</u>  |
|                                                                      | 77 500        |
| General reserve                                                      | 8 200         |
| Retained earnings                                                    | <u>4 000</u>  |
|                                                                      | <u>89 700</u> |

Note: Preference dividend is in arrears for two years.

The liquidator made the following calls:

- 25 cents per share on B class ordinary shares.
- 25 cents per share on C class ordinary shares.

All amounts due on these calls were received in full.

Debts due by the company amounted to \$15 820, assets realised \$ 80 180, and liquidation expenses were \$ 579.

The liquidator's remuneration was fixed at 1% on the proceeds of assets.

**Required:**

- Prepare the liquidator's cash account.
- Prepare a statement showing how deficit is borne by the shareholders and amounts refundable.

# January 2accounting Question Paper And Marksceams

**David Kirk**



## **January 2accounting Question Paper And Marksceams:**

## Unveiling the Magic of Words: A Overview of "**January 2accounting Question Paper And Marksceams**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**January 2accounting Question Paper And Marksceams**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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