

- (ix) Interest on own debentures should be transferred to _____ A/c.
- Debentures
 - Profit and loss
 - Own debentures
 - Capital reserve.
- (x) Every housing society pays education cess @ _____ per member per year.
- Rs. 10
 - Rs. 3
 - Rs. 5
 - Re. 1

(b) Match the following properly :—

Group A

- Bonus shares
- Calls in arrears
- Right shares
- Reserve capital
- Sweat shares

Group B

- Liquidation of company
- Employees
- Free of cost
- Forefeiture of shares
- Existing shareholders
- Over subscription
- Creditors

3. Following is the Balance Sheet of Z Ltd. as on 31st March, 2009 :—

Liabilities	Rs.	Assets	Rs.
50,000 equity shares of Rs. 10/- each Rs. 8/- per share paid-up	4,00,000	Fixed Assets	6,00,000
5000 13% Redeemable Preference shares of Rs. 100/- each	5,00,000	Investments	2,00,000
Securities Premium	98,000	Stock	2,00,000
General Reserve	90,000	Debtors	2,00,000
Profit and Loss A/c	1,12,000	Cash at bank	3,00,000
9% debentures	1,00,000		
Sundry Creditors	2,00,000		
	15,00,000		15,00,000

The company resolved :—

- (a) To redeem the preference shares on 31st March, 2009 at a premium of 7.5%.
- (b) To issue 3000 12% preference shares of Rs. 100/- each at a premium of 10% payable in full on application.
- (c) Redeem Debentures at par.

The resolutions were carried into effect. For the purpose of the above redemption, the company sold its fixed assets costing Rs. 3,00,000/- for Rs. 3,82,500/- and all the investments for Rs. 2,60,000/-. All payments were made on redemption, except to the holders of 200 shares who could not be traced. The debentures were also redeemed.

You are required to give necessary journal entries and prepare Balance Sheet after redemption.

OR

4. A company had issued 4000, 9% debentures of Rs. 100/- each in the past.

It desires to redeem them at a premium of 2% on 31st March, 2009 and accordingly gave the notice.

Financial Accounting Nquestion Paper And Memorandum

Richard Macve



Financial Accounting Nquestion Paper And Memorandum:

Financial Accounting and Tax Principles Tom Rolfe, 2005-06 The 2006 edition of CIMA's Official Study Systems have been fully updated to reflect changes in new syllabus Financial Accounting and Tax Principles has been written by the examiners to fully reflect what could be tested in the exam Updated to incorporate legislative and syllabus changes the 2006 Study Systems provide complete study material for the May and November 2006 exams The new edition maintains the popular loose leaf format and contains practice questions throughout complete revision section topic summaries recommended reading articles from a range of journals May 2005 Q A ACCA Paper F3 - Financial Accounting (INT) Study Text BPP Learning Media, 2009-07-01 The examiner has reviewed the Study Text which concentrates on the key areas of the syllabus and takes account of the examiner's guidance on how topics will be examined It includes a step by step approach to topics that students may find difficult such as control account reconciliations and suspense accounts There are lots of examples and questions in each chapter to help you practise the techniques **Taxmann's CRACKER for Financial Accounting (Paper 6 | FA) - Covering Past Exam Questions & Detailed Answers | Tabular Summaries | CMA Intermediate | New Syllabus | Dec. 2025/June 2026 Exams** CA Tarun Agarwal, 2025-07-01 This book is specifically designed to meet the requirements of the Intermediate Level Cost Management Accountancy Examination It includes comprehensive questions and detailed answers aligned with the latest ICAI syllabus The Present Publication is the 5th Edition for the CMA Intermediate New Syllabus Dec 2025 June 2026 Exams This book is authored by CA Tarun Agarwal with the following noteworthy features Strictly as Per the New ICAI Syllabus Ensures complete alignment with the latest requirements Content Coverage o Past Exam Questions including Module wise Solved Paper of June 2025 Tabular Summaries Provided at the beginning of each chapter for quick reference Marks Distribution Detailed module wise distribution from July 2023 onwards Previous Exam Trend Analysis covered from July 2023 ICAI Study Material Comparison is provided module wise for a comprehensive understanding The contents of this book are as follows Accounting Fundamentals Accounting for Special Transactions Preparation of Final Accounts of Commercial Organisations and Not for profit Organisations from Incomplete Records Partnership Accounting Lease Accounting Branch and Departmental Accounts Insurance Claim for Loss of Stock and Loss of Profit Hire Purchase and Instalment Sale Transactions Accounting Standards **PGT Commerce Question Paper with Answer Key Subject-Wise Bifurcated - Volume I Covering Financial Accounting, Corporate Accounting, Cost & Management Accounting and Advance & Miscellaneous Accounting** Dheeraj Kumar Singh, *Quick Revision for Financial Accounting (For ICWA Intermediate: Paper 5)* Tulsian P.C. & Tulsian Bharat, Tulsian's Quick Revision for Financial Accounting is a self study handbook Loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations PGT Commerce Chapter-wise Question Bank - Unit 1: Financial Accounting Dheeraj Kumar Singh , *Accountants' Handbook, Financial Accounting and*

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