

- (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

S Ben Porath



Financial Accounting Nquestion Paper And Memorandum:

This book delves into Financial Accounting Nquestion Paper And Memorandum. Financial Accounting Nquestion Paper And Memorandum is an essential topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Financial Accounting Nquestion Paper And Memorandum, encompassing both the fundamentals and more intricate discussions.

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 - Chapter 4: Financial Accounting Nquestion Paper And Memorandum in Specific Contexts
 - Chapter 5: Conclusion
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Table of Contents Financial Accounting Nquestion Paper And Memorandum

1. Understanding the eBook Financial Accounting Nquestion Paper And Memorandum
 - The Rise of Digital Reading Financial Accounting Nquestion Paper And Memorandum
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting Nquestion Paper And Memorandum
 - 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 Financial Accounting Nquestion Paper And Memorandum
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting Nquestion Paper And Memorandum
 - Personalized Recommendations
 - Financial Accounting Nquestion Paper And Memorandum User Reviews and Ratings
 - Financial Accounting Nquestion Paper And Memorandum and Bestseller Lists
5. Accessing Financial Accounting Nquestion Paper And Memorandum Free and Paid eBooks
 - Financial Accounting Nquestion Paper And Memorandum Public Domain eBooks
 - Financial Accounting Nquestion Paper And Memorandum eBook Subscription Services
 - Financial Accounting Nquestion Paper And Memorandum Budget-Friendly Options
6. Navigating Financial Accounting Nquestion Paper And Memorandum eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Accounting Nquestion Paper And Memorandum Compatibility with Devices
 - Financial Accounting Nquestion Paper And Memorandum Enhanced eBook Features
7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Financial Accounting Nquestion Paper And Memorandum
 - Highlighting and Note-Taking Financial Accounting Nquestion Paper And Memorandum
 - Interactive Elements Financial Accounting Nquestion Paper And Memorandum
8. Staying Engaged with Financial Accounting Nquestion Paper And Memorandum
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Accounting Nquestion Paper And Memorandum
 9. Balancing eBooks and Physical Books Financial Accounting Nquestion Paper And Memorandum
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Accounting Nquestion Paper And Memorandum
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Financial Accounting Nquestion Paper And Memorandum
 - Setting Reading Goals Financial Accounting Nquestion Paper And Memorandum
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Financial Accounting Nquestion Paper And Memorandum
 - Fact-Checking eBook Content of Financial Accounting Nquestion Paper And Memorandum
 - 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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