

C) Write short notes on (Any two)

[16]

- i) Methods of piece meal distribution
- ii) Objectives of Conversion
- iii) Distinction between Hire - Purchase and Instalment system.
- iv) Significance of computerised accounting system.

**Q2)** A, B & C sharing profits of a firm in the ratio of 2:1:1 respectively. They decide to dissolve the firm on 31<sup>st</sup> December, 2014 When their balance sheet was as follows:-

[20]

| Balance sheet    |        |                      |        |
|------------------|--------|----------------------|--------|
| Liabilities      | Rs     | Assets               | Rs     |
| Capital Accounts |        | Plant & machinery    | 25,000 |
| A 18,000         |        | Stock                | 15,000 |
| B 15,000         |        | Furniture & Fittings | 8,000  |
| C 13,000         | 46,000 | Debtors              | 22,000 |
| General Reserve  | 4,000  | Investments          | 10,000 |
| Creditors        | 30,000 |                      |        |
|                  | 80,000 |                      | 80,000 |

The Assets realised gradually as follows:-

- I<sup>st</sup> Instalment - Rs. 28,000  
II<sup>nd</sup> Instalment - Rs. 14,000  
III<sup>rd</sup> Instalment - Rs. 26,000

Prepare : a) The statement showing surplus capital  
b) The statement showing distribution of cash

OR

[4963]Ext - 402

3

# Fybcom Accounts Pune University Paper Pattern 2013 Pattern

**D Keegan**



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web das gesamtwerk in kassette 10 bände im schmuckschuber mit begleitheft by ralph dutli ossip mandelstam ausgesetzt  
konnte sein werk erst jahrzehnte nach seinem tod