



10. A, B and C carrying on business in partnership sharing Profits and Losses in the ratio of 4 : 3 : 1 respectively. On 31-3-2016 they agreed to sell their business to a Limited Company. Their position on that date was as follows.

Liabilities	Rs.	Assets	Rs.
Sundry creditors	40,000	Freehold property	90,000
Loan	20,000	Machinery	60,000
Capitals :		Debtors	75,000
A	1,00,000	Stock	65,000
B	75,000	Cash	10,000
C	65,000		
	3,00,000		3,00,000

The company took over the following assets except cash :

Freehold property Rs. 1,10,000, Machinery Rs. 55,000, Debtors Rs. 70,000, Stock Rs. 60,000, Goodwill Rs. 20,000.

The company also agreed to pay the Creditors which were agreed at Rs. 38,500. The company paid Rs. 1,68,000 in fully paid shares of Rs. 10 each and the balance in cash. The expenses amounted to Rs. 2,500.

Prepare necessary Ledger Accounts in the books of the firm.

11. A) Calculate the cash price of an asset from the following details :

Down payment	Rs. 6,000
I instalment (payable at the end of I st quarter of the year)	Rs. 7,200
II instalment (payable at the end of II quarter of the year)	Rs. 6,900
III instalment (payable at the end of III quarter of the year)	Rs. 6,600
IV instalment (payable at the end of IV quarter of the year)	Rs. 6,300
Rate of interest = 20% P.A.	

- B) Prepare an Analysis Table from the following details :

- Minimum rent Rs. 20,000 P.A.
- Royalty payable Rs. 5.00 per ton.
- Shortworkings can be recoverable during the first 3 years of the lease only.
- The production for the past 4 years were as follows :

2012 - 2000 tons
2013 - 3000 tons
2014 - 4000 tons
2015 - 4500 tons

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Financial Accounting Bangalore University Question Paper: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Financial Accounting Bangalore University Question Paper : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papan, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is an exceptional and suspenseful novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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