

SECTION B — (5 × 5 = 25 marks)

Answer any FIVE questions.

13. The capital of A, B and C partnership firm at the date of purchase by the limited company were Rs. 10,000, Rs. 6,000, Rs. 5,000. The partnership firm was converted into a limited company and assets and liabilities were sold to the company agreed to pay Rs. 8,000 more than the book value and machinery which was taken at Rs. 1,000 less than the book value.

Calculate purchase consideration under net asset method.

ஒரு வரையறுக்கப்பட்ட நிறம கூட்டாண்மை நிறுவனத்தால் வாங்கும் தாள்கள் A, B மற்றும் C ன் முதல் முறையே ரூ. 10,000, ரூ. 6,000 மற்றும் ரூ. 5,000 ஆகும். கூட்டாண்மை நிறுவனம் வரையறுக்கப்பட்ட நிறுவனமாக மாற்றப்பட்டது. மேலும் சொத்துக்கள் மற்றும் பொருப்புகளை ஏட்டுமதிப்பை விட ரூ. 8,000 அதிகமாகவும், இயந்திரம் ஏட்டுமதிப்பை விட ரூ. 1,000 குறைவாகவும் நிறுவனத்திற்கு விற்க ஒப்புக்கொள்கிறது.

நிகர சொத்து முறையில் கொள்முதல் மறுபயனை கணக்கிடுக.

14. Balance sheets as on 31st March 2009.

Liabilities	A Ltd	B Ltd	Assets	A Ltd	B Ltd
Share capital			Sundry assets	2,23,000	1,52,000
Ra. 10 each	2,50,000	1,00,000			
Reserves	50,000	25,000	100% shares in B Ltd	1,17,000	-
Creditors	40,000	30,000	Preliminary expenses	-	3,000
	<u>3,40,000</u>	<u>1,55,000</u>		<u>3,40,000</u>	<u>1,55,000</u>

The shares of B Ltd., were acquired at Rs. 1,17,000 on 31.3.2009. Prepare the consolidated balance sheet.

31 மார்ச் 2009-ல் தாளையை இருப்பு நிலைக் குறிப்பு.

பொருப்புகள்	A	B	சொத்துக்கள்	A	B
	கி.ரூ.	கி.ரூ.		கி.ரூ.	கி.ரூ.
பங்கு முதல் ரூ. 10 வீதம்	2,50,000	1,00,000	பற்பல சொத்துக்கள்	2,23,000	1,52,000
காப்புகள்	50,000	25,000	B கி.ரூ. 100% பங்குகள்	1,17,000	-
கடவீர்தொகைகள்	40,000	30,000	முதன்மை செலவுகள்	-	3,000
	<u>3,40,000</u>	<u>1,55,000</u>		<u>3,40,000</u>	<u>1,55,000</u>

31.3.2009 அன்று ரூ. 1,17,000-க்கு B கி.ரூ. 100% பங்குகள் வாங்கப்பட்டது. ஒருங்கிணைக்கப்பட்ட இருப்பு நிலைக் குறிப்பை தயார் செய்யு.

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Siddappa N.Byrareddy



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Accounting for Management V.R. Palanivelu, 2007 *Advanced Corporate Accounting* P. Radhika, 2019 *Business Ethics, 2/e* A.C. Fernando, 2009 Business Ethics An Indian Perspective provides a comprehensive coverage of the theories of business ethics and emphasizes the importance of ethical principles in overcoming moral dilemmas in the business world Using a large number of India centric case studies and examples this book helps readers develop the reasoning and analytical skills needed to apply ethical concepts to business FINANCIAL STATEMENT ANALYSIS GOKUL SINHA, 2012-09-12 The book now in its Second Edition gives a clear and in depth analysis of financial statements and provides a harmonious blend of concepts and practices as followed by Indian companies In this edition the new format for income statement prescribed in Part II of Schedule VI of the Companies Act 1956 has been incorporated Implications of these changes on the analysis and interpretation of the statement have also been discussed This textbook is primarily intended for undergraduate and postgraduate students of Commerce and Management In addition the book will be immensely useful to financial analysts bank managers for credit analysis professional accountants and business executives **KEY FEATURES** Provides interpretation of data derived from financial statements Gives an easy method developed by NCAER to predict corporate failure Compares firms of different countries and their financial performances Contains more than 172 examples of various types to help students prepare for exams Indian National Bibliography B. S. Kesavan, 2004 **Leadership, Authority and Representation in British Muslim Communities** Sophie Gilliat-Ray, Riyaz Timol, 2021-01-26 The contributions explore Muslim religious leadership in multiple forms and settings While traditional authority is usually correlated with theology and piety as in the case of classically trained ulema the public advocacy of Muslim community concerns is often headed by those with professionalized skillsets and civic experience In an increasingly digital world both women and men exercise leadership in novel ways and sites of authority are refracted from traditional loci such as mosques and seminaries to new and unexpected places This collection provides systematic focus on a topic that has hitherto been given rather diffuse consideration It complements historical work on community leadership as well as more contemporary discussion on the training and role of Islamic religious authorities It will be of interest to scholars in Religious Studies Sociology Political Science History and Islamic Studies **Meeting Expectations in Management Education** Elizabeth Christopher, 2018-05-25 This book brings together a variety of international cross cultural case studies of management education programmes and discusses the results in light of the present higher social expectations on managerial behaviour It presents both traditional and unusual approaches to management education examining concept mapping transformational learning theory the practice theory gap cultural indoctrination and business students increased concern with socio ecological sustainability It moves from restating the purpose of university business schools to discussing the construction of conducive learning environments on introductory courses and of communities of learning through harmonised teaching In addressing

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Management Science ,1976 Issues for Feb 1965 Aug 1967 include Bulletin of the Institute of Management Sciences

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