

ADIKAVI NANNAYA UNIVERSITY

131.com 三

CORPORATE ACCOUNTING,

MODEL QUESTION PAPER. M. Marks .80

SECTION.A [4x15 = 60 marks]

Answer ALL questions.

- 1 A] The Balance Sheet of G.V. Hd. as on 31.12.2010 showed the following.

Habildens	Rs	Assets	Rs
Fixed Capital in Rs 10 shares	400000	Fixed Assets	500000
Reserve	90000	Current Assets	200000
P and L a/c	80000	Goodwill	40000
b) Debenture	100000		
Current Habildens	130000		
	740000		740000

On 31.12.2010 the fixed assets were valued at Rs 3,50,000 and Goodwill at 50,000. Net profits for 2008 Rs 51,600, 2009 - Rs. 52,000 and 2010 - 51,650 of which 20% was placed to reserve. This proportion being considered reasonable in the industry in which the company is engaged and were a fair return on investment may be taken at 10% compute the value of the shares a) Net Assets method b) the yield method.

శా.1న నొంద సంఘ ఉ.స ఎయిర్ లైట్ చెప్పుల మధ్య ఈ త్రిపతి ఇచ్చుకుట.

ග්‍රිය	රු	ලුම්බ	රු
ඇංග්‍රීස් යට්ටාලක් රං	400 යෙටි	දිවුන්දාල	500,000
එක 10 යට්ටාල	90 යෙටි	සැයුන්දාල	2,00,000
8 සිලුව	80,000	ස්මේර්	40,000
භාණ්ඩ තෝරාල තොවා	1,00,000		
5/ දි බිංදුවලදු	1,00,000		
ලුම්බ මිකුද	2,40,000		

(OR)

by the Balamore sheet of Sri Narayana a/ltd as on 31.3.10 is as under. It was resolved to internally reconstruct the company as per the board resolution.

Liabilities	Rs	Assets	Rs
Share Capital 10000 equity shares of Rs 10 each	100,000	Goodwill	10,000
10000 - 7% Preference Shares of Rs. 10 each	100,000	Other fixed assets	90,000
Sundry Creditors	20,000	Cash in hand	35,000
	Rs 220,000	Debtors	40,000
		Ram Lal C	45,000
			Rs 220,000

- i) Equity shares of Rs. 10 each are reduced to fully paid shares of Rs. 6 each.

ii) 7% preference shares of Rs. 10 each are reduced to 9% fully paid preference shares of Rs. 7 each.

iii) The amount to available shall be used for writing off the debit balance of Pama Lalc and goodwill completely and to reduce the value of other fixed assets as far as possible. You are required to pass journal entries

<u>ಕ್ರಮ</u>	<u>ರೂ.</u>	<u>ಅನುಭವ</u>	<u>ದೂರ.</u>
ವರದು ಯಾವಳಕ್ಕಿರಲ 10 ದಾಲ ಕೆ. ಬ್ರಿಡ್ ಅರಣ್ಯವಿ ಹೂ. 10 ರಾಯರ್	100.000	ಸುಂದರ್ ಉತ್ತರ ಸೀರಾಮ್‌ಲ ಸರುಬು ಡಾಬಾಗ್ರಿ ಮ್ಲೆ ಅಂಥ ಹಂಪ್ಯಾಲ ವಾಡು	10,000 90,000 35,000 40,000 45,000
10 ದಾಲ 2% ಇಟ್ಟ್ಯೂನ್ ವರಣ್ಯಾಲ ವಾಡು 1 ಕಿ ಮ್ಯಾ. 10 ರಾಯರ್ ಅ ರಾಜಾರ್ಥಿ	100.000 20.000 20.000	2.20.000	

- ೫) ಈಗಿನ ಹಂತಾಲ್ಪದ್ಧತಿ ಅವಕಾಶದಲ್ಲಿ ಇಲ್ಲಿ ಇಲ್ಲಿ ಅಂತರ್ವಹಿಸಿದ ರೂಪ, ೧೦ ಯಥಾ ಗೀತಾ ಮೃತ್ಯು ಕುಟುಂಬಗಳ ಪ್ರಯೋಗ ಹಾಗು ಈ ಯಂತ್ರಾಯಗಳ ವ್ಯಾಖ್ಯಾನ.

೬) ಟ/ಇತ್ತಲ್ಕು ಹಂತಾಲ್ಪದ್ಧತಿ ಅವಕಾಶದಲ್ಲಿ ಇಲ್ಲಿ ಇಲ್ಲಿ ಅಂತರ್ವಹಿಸಿದ ರೂಪ, ೧೦ ನಾ ಶ್ರುತಿಯಾದಿ ಏ/ಅರ್ಥಿತ್ವ ಹಂತಾಲ್ಪದ್ಧತಿ ಹಂತಾಲ್ಪದ್ಧತಿ ಅವಕಾಶದಲ್ಲಿ ಇಲ್ಲಿ ಇಲ್ಲಿ ಅಂತರ್ವಹಿಸಿದ ರೂಪ, ೧೦ ನಾ ಶ್ರುತಿಯಾದಿ.

iii) ఈ విధంగా లభ్యమయిన స్తోయాలు లాభ రక్షణలభూతం కా ప్రైవేటు రంగుల్లో జరుపు లు ఉంటాయి గుడ్చిల్లు ప్రాథమికంగా ఉంటాయి అనుభూతి. ఇంసానులు నియమాలు విధి ఇందర బ్యాంకులల్లు యంత వీలులుకి కొంతయింటిల్లు ఉన్నించాలి. ప్రాథమికంగా తెల్పుతమయిన కట్టుల క్యాబిన్ అందుల్లు, కొంతయింటిల్లు క్రెస్ట్రోఫ్ కంపెనీల అందుల్లు అందుల్లు అందుల్లు అందుల్లు.

iv) The following particulars are obtained from the books of
Right Ltd. as on March 31, 2010.

Share Capital	600000.	Motor Cars	120000
Share Premium	200000	Sales.	260000
Unsecured Loan	100000	Opening Stock	120000
Summery debtors	60000	Purchases	2200000
Debtors		Interest on dividend	16000
(on 1.4.2009)	20000	Wages	150000
Preliminary		Salaries	150000
expenses	100000	Office expenses	120000
Machinery	200000	Salesman Salaries	50000
Furniture	120000	Advances etc. paid	50000
Summery creditor	400000	Bank balance	160000
Manufacturing		Cash in hand	50000
expenses	150000	Carriage onwards	50000
Buildings	420000	Goodwill	140000
Carriage outwards	60000		

The following additional information is given.

i) Closing stock Rs. 2,40,000

ii) Depreciation on buildings @ 2%, on machinery @ 3%,
and on furniture @ 4%.

iii) Write off 20% of Preliminary expenses.

iv) Provide for taxation Rs. 1,50,000

v) Directors proposed a dividend of 30% on Paid up
capital, in addition to the interim dividend.

vi) Out standing salaries Rs. 20,000

Prepare Trading and Profit and loss a/c and
Balance sheet

ಕ್ರಿಂ. १. ಯಾರಿ ಕೃತ್ಯಾರ ಮಂಡಿ ಯಂತ್ರಿ ತಾ.	ನಿಯರಾಂತಿ ನ್ಯೂಲ ಕಿಸುವರ್ಥಯಳಿಗೆ		
ಹರಹಂ ಯಾರಂತ್ರಿಗರ	६.०० ಡಾರ	ಹಿರಂತಾಯ ಇಲ್ಲ	१.२० ಡಾರ
ಹರಹಂ (ಕ್ರಿಯಾರ್ಥಿಗಳಾಗಿ)	८.०० ಡಾರ	ಅಂತ್ರಾಯ	३.६४ ಡಾರ
ಹಿಂದಿತೀರ್ಥ ವಾಹನ	१.०० ಡಾರ	ಕ್ರಿತಲಂತ್ರಿ ಬಿಂಬಿ	१.२० ಡಾರ
ಹಿಂದಿತೀರ್ಥ ವಾಹನ [ಕ್ರಿಯಾರ್ಥಿಗಳಾಗಿ]	६.०० ಡಾರ	ಬೈಸಿನಿಷ್ಟ್	१.२० ಡಾರ
ಉ. १.२. ವಾಹನ [१, ४ ನಿಂದ ७]	२.०० ಡಾರ	ಹಿಂದಿತೀರ್ಥ ವಿಹಿಮಿ	१.५० ಡಾರ
ಕ್ರಿತಲಂತ್ರಿಗಳಾಗಿ	१.०० ಡಾರ	ವಿಶಿಂಬಿ	१.५० ಡಾರ
ಹಿಂದಿತೀರ್ಥ	२.०० ಡಾರ	ಬೈಸಿನಿಷ್ಟ್	१.५० ಡಾರ
ಹಿಂದಿತೀರ್ಥ ವಾಹನ	४.०० ಡಾರ	ನೀಲ್ ಹಿನ್ ವಿಹಿಮಿ	८.०० ಡಾರ
ಹಿಂದಿತೀರ್ಥ ಇಲ್ಲ	१.५० ಡಾರ	ಮಂದಿಗಾಗ ಪ್ರೀತಿಯ ಮನ್ಯ	८.०० ಡಾರ
ಉತ್ತರಾಯ	४.२० ಡಾರ	ವರ್ಣಾಂಶ ಮನ್ಯ	१.६० ಡಾರ
ಉತ್ತರಾಯ [ಕ್ರಿಯಾರ್ಥಿಗಳಾಗಿ]	६.०० ಡಾರ	ವಿಶಿಂಬಿ ಮನ್ಯ	३.८೦ ಡಾರ
		ರಿಹಾಂಶ [ಬೈಸಿನಿಷ್ಟ್]	५.०० ಡಾರ
		ಸುಂದರ್ವ	१.४० ಡಾರ

ಹಿಸುಕ ಹೆರಾಂತ್ರಿ ಮಂಡಿ ನಿಯಂತ್ರಾಯ ಉಪ್ಪಿಗಿರು.

i) ಯಾರಿಂದ್ರಿ ಬಿಂಬಿ ರೂ. २,४०,०००

ii) ಶತಮಾನಗಳ: ಉತ್ತರಾಯ [२%], ಯಂತ್ರಾಲಂತ್ರಿ [२%], ಕಿಂಬಿತೀರ್ಥ [४%] ಮಾತ್ರ

iii) ಕ್ರಿತಲಂತ್ರಿಗಳಾಗಿ २०% ರಿಂದ ಕ್ರಿಯಾರ್ಥಿ ಕ್ರಿಯಾರ್ಥಿ.

iv) ಹಿಂದಿತೀರ್ಥ ವಿರುದ್ಧ ಬಿಂಬಿ ರೂ. १.८०,००० ಉತ್ತರಾಯ.

v) ಹಿಂದಿತೀರ್ಥ ವಿಹಿಮಿ ವಾಹನ, ಪ್ರೀತಿಯ ಮಂದಿಗಾಗ ರಿಂದ ३०% ಮಾತ್ರ
ಮತ್ತು ಕ್ರಿಯಾರ್ಥಿಗಳಾಗಿ ವಿಹಿಮಿ.

vi) ಪ್ರೀತಿಯ ಮತ್ತು ವಿಹಿಮಿ ರೂ. २०,०००

ಒಂತೆ ಹಿಂದಿತೀರ್ಥ ಲಾಳ ಮಂಡಿ ಇಲ್ಲಾಲ ಇಲ್ಲಾಲ ಯಂತ್ರಿ ತಾ. २०१० ಏ

—ಆಂತಯಾರ್ಥಿ ಸಂಖ್ಯೆಗಳಾಗಿ ಇಲ್ಲಿ ಕ್ರಿಯಾರ್ಥಿ ವಿಹಿಮಿ ಕ್ರಿಯಾರ್ಥಿ—

b) A company limited purchased a businesse on 1st April 2004. The company obtained certificate to commence and commence on 1st July 2004 from the following year onwards for the year ending on 31st March 2005 as certain profit prior to incorporation and divisible profits

i) Total sales upto 31st March 2005 Rs 10,00,000

Sales from 1st April 2004 to 31st July 2004 Rs

₹ 50,000

ii) Gross profit for the year Rs. 2,12,000

iii) Expenses debited to profit and loss a/c rs.

Rent	Good
Insurance	1,500
Salaries	2,000
Selling expenses	9,000
Advertisement	8,000
Interest on debenture	4,000
Audit fees	1,200
Promotion and publicity	4,200
Depreciation on machinery	30,000
Commission on sales	12,600
Bad debts	
(Rs. 850 related to prior to incorporation)	8,400
General expenses	4,800
Diretors fees	2,600
Preliminary expenses	7,200
Interest paid to vendors	
upto 1st Sep 2004	5,000

- 1) ජා යෝදු සෑප්ත්‍රම් තේරීම මියෙනු ගෙවුණු මා. 10.00 ඩබ්
පැවත්තේ 2004 රුපංච ජා පෙනු සෑප්ත්‍රම් තේරීම ගෙවුණු මා.

2,50,000.

- (ii) സ്കോട്ടിഷ് റെഡ് ക്രൊസ് ഫൗന്റേഷൻ മു. 2,12,000

iii) පාඨමයින් සඳහා මුද්‍රණ කිරීමෙහි සැවා නිස්සු තුළ නො යොමු කළ ඇත.

କ୍ଷେତ୍ର	୬୦୦
ଶ୍ରୀମଦ୍ଭଗବତ	୧୫୦୦
ଚିତ୍ରାଯ	୨୮୦୦
କର୍ଣ୍ଣପଟ୍ଟଙ୍କର୍ଣ୍ଣାଯ	୩୦୦
କ୍ରୋକରତ	୮୦୦
କିଳିଂଚାର୍ଟର୍କ୍ରାନ୍ଟିକ୍	୮୦୦
କ୍ଲାନ୍ସିଂ ଫ୍ଲେଜ	୪୦୦
	୧୨୦୦

ಕ್ರಿಕೆಟ್ ಯಥಾರ್ಯತ್ವದಲ್ಲಿ	4,200
ಯಂತ್ರೋಲಕ್ತಿ ಉಪನಿಯತ	30,000
ಗ್ರಹಾಳಾಸ್ತ್ರ ಉಪನಿಯತ	12,000
ರಾಜ್ಯಾಂಶ ಶಿಕ್ಷ (ವಿಷಯ ರೂ. 8,50 ರಿಂದಾಗಿ ಯಂತ್ರೋಲಕ್ತಿ ಉಪನಿಯತ)	8,400
ಸಿದ್ಧಾರ್ಥ ಬಂಡುವಳಿ ಹೈಕೋರ್ಟ್ ಕ್ಷೇತ್ರ ಕ್ರಿಯಾಚಾರ ಭಾಷ್ಯ	4,800 2,600 7,200
1. ಸ್ವಿಂಬರ್ ನಿಂದಾ ಯರಣ ಮೊತ್ತಂತಹ ತಪ್ಪಿ [ಪ್ರತಿಯೊಂದು 5000]	5,000

3(a) The Balance sheet of Anand Ltd as on 31.3.2010
was as under.

Liabilities	Rs	Assets	Rs.
Share Capital: 8000 equity shares of Rs 50 each	400,000	Land and Buildings	Rs 30,000
General Reserve voluntary accident compensation fund etc. (including liability Rs 2000) 1000 - c/ Debenture of Rs 50 each	50,000 30,000 50,000	Plant and Machinery Furniture Stock Sundry 1 Debtors	1,80,000 20,000 90,000 100,000 5,000
Sundry Creditors Bank overdraft staff provident fund	40,000 10,000 40,000	(c) R.D Cash Discount on issuance of shares	95,000 2,000 3,000
	620,000		620,000

The company is absorbed by Amrutha Ltd on the date. The purchase consideration is discharged as under.

- i) A payment in cash at Rs. 10 for every share in Anand Ltd
- ii) A further payment in cash at Rs. 60 for every debenture in Anand Ltd. in full discharge of debentures
- iii) An exchange of 5 shares in Amrutha Ltd of Rs. 10 each at the market value of Rs. 15 per share for every 2 shares in Anand Ltd.
- iv) Liquidation expenses of Rs. 5000 were to be borne by

Anand H.D

Show the realization a/c. bank a/c share holders a/c in
the ledger of Anand Ltd.

క్రమ శ్రేণి	రూ.	క్రమ శ్రేণి	రూ.
యాకు యాసంట ను పిల్లల తో దిగ్విషయాలు ఉండుట లీ రూ. ॥ కొత్తార్		పుఱు అంధరాయ ప్రాణులు యంత్రియ ప్రాణులు సుయాం.	న్న 30,000 1, 00,000 20,000 90,000
సాంకేతిక ప్రజ్ఞ	400,000		
శాస్త్ర ప్రాణుల కిలోగ్ స్కె. [ప్రాణుల వర్ణిక ఒచ్చుకు రూ. 8000]	50,000	యాసం విస్తరించయ 100,000 (సాంకేతిక ప్రజ్ఞ రూ. 5000)	95,000 2000
1000 - 2% ప్రజ్ఞాలు పరోక్షమైన రూ. 50 వాళ్ళ	20,000	సుగాలు	
యాసం అనుమతిలు ప్రాణులు వియాం క్రాంతులు కొత్తార్ అంత్ర ఏఫ్	40,000 10,000 40,000	యాకుల జాతి ప్రాణులు	3000
	620,000		620,000

— එහි වෙත් යුතුවනා මූල්‍ය මෙයින් නිර්මාණ කිරීමේ පිළිගිය
ක්‍රියාත්මක දැක්වා ඇති තොරතුරු මෙයින් නිර්මාණ කිරීමේ පිළිගිය.

- i) උත්තක් වි, මේරයුත්තියෙන්ම මා. ටොලකාර් රුහුම් සේවක්
 - ii) උත්තක් වි මේරයුත්ති වහාරයේහි තාත්ත්ව ප්‍රජිත්තියෙන්ම මා.
 - iii) උත්තක් වි, මේරයුත්ති මුද්‍රණ නිශ්චල් ප්‍රජිත්තියෙන්ම මා. ගො එර්ත්තුම් සේවක්
 - iv) උත්තක් වි, මේරයුත්ති මුද්‍රණ නිශ්චල් ප්‍රජිත්තියෙන්ම මා. තී.එස්.ඩී. තුවාන්දාල තුවාන්දාල නිවාර්තනය 18 මා. 10 එ පැවත් නේ යටත් මා. 15 යාර්ග්‍රැෆ් යාත් ම් ඇත් ප්‍රායෝගික.
 - v) මුහුදු අංශය මා. ඊස්ස එස්. එත්තක් වි, යටත් සේවයාත්.

ಅರ್ಥ: ಕಿ. ಇಂದ್ರಾಜ್ಯೇಬ ಹಿತಿನ್ನಿಂತೆ ಅವಳ ಅಂಗಿಲು ಇದ್ದ
ಹಿತಿನು ಯಾವುದೂ ಇಂದ್ರಾಜ್ಯೇಬ ಹಿತಿನಿಂದ

(OR)

- b) The following are the balances extracted from the ledger of LTC as on 31.12.2010

Life fund at the begin- ning	1400 000	Bonus in reduction of Premium	2 500
claims by maturity	56,000	Preliminary expenses	600
Premium	2 10 000		

claims by death	76,000	Bonus on reduction of premium
Management expense	19,000	Claims admitted but not paid at the end of the year
Commission	26,000	80,000
consideration for annuity granted	10,000	Annuities due but not paid
Interest, Dividends and Rent	52,000	Share Capital in each share of Rs. 100
Income Tax on profit	300	Govt Securities
Fines	100	Sundry Assets
Surrenders	21,000	4,00,000
Annuities	30,000	15,00,000
Bonus paid in cash	9,000	4,00,000
Prepare Revenue GL and Balance Sheet of the LIC after taking into account the following adjustments.		
i) claims covered under reinsurance by death	Rs 5000	
ii) Further claims eliminated [by death]	Rs 4000	
iii) Bonus on reduction of premium	Rs. 1000	
iv) Interest accrued	Rs. 15,000	
v) Old outstanding premium	Rs. 10,000	
1.12.2010 තුළ විය ඇත්තා නො කුසැකළු මාරු එම පිරි සඳහා.		
ලිංගංජුවේ ඇවත් ඇත්තා රු 14,000 ලියෙනු ලැබුණු පාහැදිලිය සාර්ථක තුළ යායා පිළිකුත් සාර්ථක තුළ යායා	14,000	
වර්ත්තන තුළ යායා	26,000	වෙළුම් පිළිකුත් තුළ යායා
පිළිකුත් තුළ යායා	56,000	ලිංගංජුවේ තුළ යායා
ලියෙනු යායා	2,10,000	නිවැරදි පාහැදිලිය මූලික
රුශ්‍රීත තුළ යායා	19,000	ලියෙනු යායා මූලික
බෙංක් තුළ යායා	26,000	ක්‍රියාත්මක තුළ යායා
වෘත්ත තුළ යායා	10,000	වෘත්ත තුළ යායා
වෘත්ත - තිබෙනු - මිනින්දෝ තුළ යායා	52,000	වර්ත්තන තුළ යායා
වෘත්ත තුළ යායා	300	වෘත්ත තුළ යායා
ලිංගංජුවේ තුළ යායා	100	වෘත්ත තුළ යායා
වතුව තීක්ෂා තුළ යායා	21,000	අභ්‍යන්තර තුළ යායා
වතුව තීක්ෂා	30,000	වතුව තුළ යායා
රුශ්‍රීත තුළ යායා	9,000,	4,00,000

ಈ ಕ್ರೆಡಿಟ್ ಕೆಂಪ್ ಪ್ರಯೋಜನ ವರದಿಯಲ್ಲಿ ಇಲ್ಲಿ
ಕ್ರೆಡಿಟ್ ರೂ ತೆರುತ್ತಾಗು ಚಿಯಂಡಿ.

- ೧) ಯರಹ ಕ್ರೆಡಿಟ್ ರೂ ಕ್ರೆಡಿಟ್ / ಸಂಪನ್ಮೂಲ ಪ್ರಯೋಜನ ೨೦೦೦
- ೨) ಹಕ್ಕಾರಳರ ಪ್ರಯೋಜನ ಇರಾ ಕೆಂಪ್ ಕೆಂಪ್ ರೂ. ೫೦೦೦
- ೩) ಕ್ರೆಡಿಟ್ ಪ್ರಯೋಜನ ಅರಮಿಂದಿರ ವಿರ್ತಿ ರೂ. ೧೦೦೦
- ೪) ರಾಷ್ಟ್ರೀಯ ವಿಕ್ಸ್ ರೂ. ೧೫೦೦
- ೫) ರಾಷ್ಟ್ರೀಯ ಕ್ರೆಡಿಟ್ ರೂ. ೧೦೦೦

4 a) Prepare the profit and loss a/c and the balance sheet
of Narayana Banking Ltd as on 31.3.2010 from the following

Ledger Balances:	₹ 000	₹ 000
Share Capital:		
12,000 equity shares of Rs 100 each	1,200	Depreciation on premises २६
Reserve & Reserve	600	Interest, discount and commissions २४५
Current Deposit a/c	2,232	Cash in hand and with RBI. 1,584
P/L a/c balance	10.	Money at call and short notice २८४
Interest paid	27	Bills discounted ३८७
Govt Securities	600	Loans and advances 4,66५
Other securities	837	Bancar provisions and provisions ४१४
Shares and stocks	637	Non Banking Assets ३३८
Payment to employees	74	

Make provision for receivable bills discounted
Rs. ೨,೦೦೦

ಈ ಕಿರುವ ಇತ್ತೂರು ಪ್ರಯೋಜನ ಇಲ್ಲಿ ಎಲ್ಲಾ ಪ್ರಯೋಜನ ಗಳಿಗೆ ಲಾಂಛನಿಕ ವಿವರ ಯಾರಿಯಾಗಿ ಇಲ್ಲಿ ಕ್ರೆಡಿಟ್ ರೂ. ೩೧.೩.೧೦
ರಾಷ್ಟ್ರೀಯ ತೆರುತ್ತಾಗು ಚಿಯಂಡಿ..-

Rs.	Rs.
ವಿರ್ತಿ	ವಿರ್ತಿ
12,000 ಕ್ರೆಡಿಟ್ ಯಾರಿಯಾ	1,200
ಯಾರಿಯಾ 1,800, 100 ಕಾರ್	600
ಕ್ರೆಡಿಟ್ ವಿವರ	
	ಅಧಿಕಾರಿಗಳ ವಿವರ २६
	ವಿವರಗಳ ವಿವರ २४५
	ಕೆಂಪ್ ಯಾರಿಯಾ ರೂ. RBI ವಿವರ १,५८४

ಕ್ರಮ	ವಿವರ	ದೂರ.	ವಿವರ	ದೂರ.
೧	ಕೆರೆಯ ಕೊಂಡಿನ ವಾಯಂ	೮೮.೫೯	ಕೊಂಡಿ ಪೆಲ್ಲಿತ್ವ ದ್ವಾರಾ ವಿಷಯ	೨೮೪
೨	ಲಂಬ ಸ್ಟ್ರೋಲ ವಾಯಂ ಏಣಿ	೧೫.	ವಿಷಯ ಮಗ್ಗು	
೩	ಹೆಚ್ಚಿಂದು ಗಳಿಗೆ	೭೮	ಹೆಚ್ಚಿಂದು ಚೆಗ್ಗಿ ಬಾಯಂ	೩೮೭
೪	ಕ್ರಿಸ್ತಾವೀ ಸ್ಟ್ರೋಲಕ್ಕಿಂ	೬೦೦.	ಆಯ್ಯಾಲ - ಅರ್ಪಿ ಸ್ಟ್ರೋಲ	೪೬೬೫
೫	ಇಲ್ಲ ಸ್ಟ್ರೋಲ ಏಣಿ	೪೨೫	ಎಂಬೆಲ್ಲ ಉತ್ತರವಾಯ ವರಿಯಿ	
೬	ಹಂತು ಯಾರಿದ್ದಿರಿ	೬೩೭	ಹಂತು ಹಂತು ಉತ್ತರ	೪೧೪
೭	ಸ್ಟ್ರೋಲ ಏಣಿ	೬೩೭	ಎಂಬೆಲ್ಲಿಗೆ ಉತ್ತರ	೩೩೭
೮	ಕೆಂಪ್ಸ್ಟ್ರೋಲಿಂ ಚೆಚ್ಚಿಂ	೮೪.	ಹೆಚ್ಚಿಂದು ಚೆಗ್ಗಿ ಬಾಯಂ ಉತ್ತರವಾಯಿ	೩,೦೦೦

[OR] calculate the valued goodwill at

SECTION. B. [$4 \times 5 = 20$ mod 5]

Answer any FOUR of the following.

- 5) The extracts are given from the draft Balance sheet of Shand Gears Ltd as on 31st March, 2009.

Authorised capital:

20000 Equity shares of Rs 10 each.	<u>200,000</u>
Issued and Subscribed Capital:	
2000 Equity shares of Rs. 10 each fully paid up	20,000
Reserve fund	36,000
Profit and Loss a/c	29,000

The Board of Directors pass a resolution to capitalize a part of existing reserves and profits by issuing Bonus shares one bonus share is being issued for every 4 equity shares held at present. For this purpose Rs 10,000 are to be provided out of Reserve fund and the balance out of the Profit and loss a/c.
 Set out the journal entries to give effect to the resolution.

କେନ୍ଦ୍ରୀ ଯୁଗାଳକ୍ଷମ

20000	20000
20000	20000
20000	20000
20000	20000
20000	20000

ଅନ୍ତର୍ମଳ ପାଇଁ

କ୍ରେଷ୍ଟି କଜଣ୍ଠିଲଙ୍ଘ ହୋଇ ଭାଗୀର୍ଥ ଯାମିଯ ଲାଭାଲନ୍ତି ଯାମିଲକ୍ଷ୍ମିତ କ୍ରେଷ୍ଟିକ
କର୍ମକ୍ଷମ ଯାମିଲନ୍ତି ଅର୍ଥ କ୍ରେଷ୍ଟିଲନ୍ତି ହେଲେବିଲ ନାମିଯାମିର ରାମ. କ୍ରେଷ୍ଟି ରାଧା ଯାମି
ଲାଭ କର୍ତ୍ତା କମର୍ଦ୍ଦି ଯାମିର ଭାବରେ ରାମ, ଯାମିର ପଦ୍ମଯ ଯାମି
ଏ. 10,000 ଯାମିଲକ୍ଷ୍ମି ଲାଭାଲନ୍ତି ଯାମିର ଭାବରେ ରାମାଯାନାରୁ. କେ କ୍ରେଷ୍ଟି
ରାମଶ୍ରୀର ବ୍ୟାପାରର ବ୍ୟାପାର କ୍ରେଷ୍ଟି, ଏବଂ ଅର୍କି ମେଳି କ୍ରେଷ୍ଟି କ୍ରେଷ୍ଟିଲକ୍ଷ୍ମି
କିମ୍ବାମିନ୍ଦ କ୍ରେଷ୍ଟିଲକ୍ଷ୍ମି କିମ୍ବାମିନ୍ଦ କିମ୍ବାମିନ୍ଦ,

- 5) Objectives of accounting standards.
അടിസ്ഥാന മേഖലയുടെ ലക്ഷ്യം.

6) Methods of calculating purchase consideration
കാരണസ്ഥിര ക്രമീകരണ വിവരങ്ങൾ

7) Rebate on bills discounted
ബിൽസ് ചെറിയ ഭാഗത്തോടു കൂടി—.

Q9) From the following information calculate value of goodwill on the basis of three years purchase of super profit of the business.

- i) Average capital employed in the business is Rs 18,00,000
 - ii) Sumdary Assets 22,50,800 . current liabilities 93,825
 - iii) Rate of interest expected from capital having regard to the risk involved is 10%.
 - iv) Net trading profit of the firm of the past three years were Rs 3,22,000 Rs. 27,100 and Rs. 33,500
 - v) Fair remuneration to the partners for their services is Rs 36,000 p.a.

ଶ୍ରୀପଦ ଲକ୍ଷ୍ମୀନାଥ ପାତ୍ରଙ୍କିଳୀ ପଦକାରୀ ହେଲାମୁଣ୍ଡି.

- ନିବ୍ୟା ଯାକ୍ ଜୀମୁଦ୍ରା ରୂ. ୧୧.୦୦ ଟୁମ୍ଭୁ ବାନ୍ଧୁ ରୂ. ୨୩.୬୨୮
 - ଅଣ୍ଟିକେଲାର୍ ଲାଇଫ୍‌ସାର୍କ୍‌ର ବିଶ୍ଵାସ ଯାତ୍ରାର୍ ରୂ. ୧୮୦୦୦
 - ଅଣ୍ଟିକେଲାର୍ କେପିଏ ପ୍ଲେଟ୍‌କାର୍ଡ୍ ରୂ. ୨୫୦ ଟୁମ୍ଭୁ ରୂ. ୨୫୦ କିମ୍ବାଲର୍
ହାତୀ ରୈମ୍ ୧୦୦%

4. ହିନ୍ଦୁ ଯୁଗମ୍ ନିରକ୍ଷେତ୍ରାଳ କ୍ଷତି ଲାଭରୁ ମା ୩.୧୧,୫୦୦ ଡି.

১৮৮,০০০ ৩,৩৮,৫০০

ರ ಅಧಿಕ ಯಥ್ರಾಂತರ-ಬೆಳೆಯ ಕ್ರಿಯಾಶೀಲತೆಗೆ ಮತ್ತು ವಿವಿಧ ಸಂಪನ್ಮೂಲ ವರ್ತನೆಗಾಗಿ
ರೂ. 36,000.

- 10] A Life insurance company gets its valuation made once in every two years. Its Life Assurance fund amounted to Rs 40,00,000 before providing Rs. 40,000 for the share holders dividend for the year 2008-09. The net liability of the company was Rs. 38,00,000. An interim bonus of Rs. 50,000 was paid to the policy holders during the two years ending 31.3.2009. Prepare a statement showing the amount now available as bonus to policy holders.

బ'ట జిల్లా శ్రీయుం నిండ్ర లైసింగ్ బొయింగ్ రూ తీవ్రమంగి 2004-09 నియమిత్తరాబ్ది వారంద్వార్కో దిసింగ్ రూ.40.000 కిల్చుకు శ్రీయుం యాండు ఆ నిండ్ర లైయెన్జ్ జిల్లా శ్రీయుం ర్ఫీ సల్ఫ్ రూ.40.00.00. ప్రతి రూపంకి అభిరు ఇంక్రైషన్ రూ. 18.00.00 అవ్వికి కా త. 2009 నుండి శ్రీయుం రెండు నియమిత్తరావు వ్యాపారికి ఉన్న దాట్లుకో కొంత పరిమిత యుఫ్ రాప్ ఏమ ర్ఫీ రూ. 15.00.00 ప్రార్థించాల్సి దాట్లుకో క్రొమిం కెంటయంగ్రీ ఏమసి మెడ్చల్ ర్ఫీ నొఱ శీర్షి పట్టింగ్ ను ఉయాండు శ్రీయుండు—.