

CHAPTER-1 - Financial Statements of Companies

Q1

Solution:

Please find below the extract of the balance sheet of the company with information regarding shareholder's funds:

Extract of Balance Sheet Of ABC LTD.
as at 31st March 2019

Particulars	Note No.	Amount Current year ₹	Amount Previous year ₹
EQUITY AND LIABILITIES			
Shareholder's Funds:			
Share Capital	1	3,60,000	
Reserves & Surplus	2	90,000	

Notes to Accounts:

Particulars	₹
1) Share Capital:	
Authorized Capital:	
2,50,000 Equity Shares of ₹10/- per share	25,00,000
Issued Capital:	
1,00,000 Equity Shares of ₹10/- per share	10,00,000
Subscribed and Partly Paid Capital	
90,000 Equity Shares of ₹ 4/- per share	3,60,000

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Problems and Solutions in Accountancy Class XII Part A Accounting for Not for Profit Organisations and Partnership Firms

- 1 Accounting for Not for Profit Organisations
- 2 Accounting for Partnership Firms

Fundamentals

- 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation
- 4 Reconstitution of Partnership change in Profit Sharing Ratio among the Existing Partners
- 5 Admission of a Partner
- 6 Retirement of a Partner
- 7 Death of a Partner
- 8 Dissolution of Partnership Firm

Part B Company Accounts and Analysis of Financial Accounting

- 1 Accounting for Share Capital Share and Share Capital
- 2 Accounting for Share Capital Issue of Shares
- 3 Forfeiture and Re Issue of Share
- 4 Issue of Debentures
- 5 Redemption of Debentures
- 6 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss
- 7 Tools for Financial Statement Analysis Comparative Statements
- 8 Common Size Statements
- 9 Accounting Ratios
- 10 Cash Flow Statement

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- 1 Introduction to Accounting
- 2 Basic Accounting Terms or Terminology
- 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts
- 4 Accounting Standards and IFRS
- 5 Double Entry System
- 6 Process and Bases of Accounting
- 7 Origin of Transactions Source Documents and Vouchers
- 8 Accounting Equation
- 9 Rules of Debit and Credit
- 10 Recording of Business Transactions Books of Original Entry Journal
- 11 Ledger
- 12 Special Purpose Subsidiary Books I Cash Book
- 13 Special Purpose Subsidiary Books II Bank Reconciliation Statement
- 15 Trial Balance and Errors
- 16 Depreciation
- 17 Provisions and Reserves
- 18 Accounting for Bills of Exchange
- 19 Rectification of Errors
- 20 Capital and Revenue Expenditures and Receipts
- 21 Financial Statements Final Accounts Without Adjustment
- 22 Final Accounts With Adjustment
- 23 Accounts from Incomplete Records or Single Entry System

UNIT Computer in Accounting

- 1 Introduction to Computer and Accounting Information System AIS
- 2 Applications of Computer in Accounting
- 3 Accounting and Database System Project Work Appendix Dictionary of Accounting Latest Model Paper BSEB Examination Paper JAC with OMR Sheet

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