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Δn	swer Ques	tion No 1 (Part-				T from Pa	art-II and any TW	0
7 (11)		dion non (i dit	•	om Part-III.	, any Elon		•	
	210	The figure	es in the righ	72171	gin indicate	e marks.	210	
				Part- I				
Q1	Short	Answer Type Qu	estions (Ansv				(2 x 1	0)
-	a) Disting	uish between Autl	horised Capita	al and Issued (Capital.		`	•
	•	o you calculate Co						
	-	vo examples each lise the transactio		int and Nomir	ial account.			
		surance Premium		ne owner paid	from busine	ess cash R	s 5000 ²¹⁰	
		lo you mean by Re						
	•	out any two differen			.edger.			
		xamples of two int						
		any two objectives as AS 3 and AS 6?		ce.				
	•	s Average Collecti		ow is it calcula	ted?			
	210	210	210	Part- II 210		210	210	
Q2	Focus	ed-Short Answer	Type Questi		r Any Eight	out of Tw	velve) (6 x	8)
		uich hatwaan Dua	iness Entity C	oncept and G	oina Concer	n Concept		
				4		•		
	b) How de	o you treat the foll	owing adjustm	nents in final a		·		
	b) How do	o you treat the follods distributed as f	owing adjustm free sample			·		
	b) How do i) Goo ii) Prov c) Show to	o you treat the folloids distributed as following the distributed and love the Accounting Eq	owing adjustm free sample Doubtful debts uation from th	s e following tra	ccount?	·		
	b) How do i) Goo ii) Prov c) Show to Suresh	o you treat the followds distributed as following the vision of Bad and line Accounting Equations of the Accountin	owing adjustm free sample Doubtful debts uation from th with R	s e following tra s 50,000	ccount?	210		
	b) How do i) Goo ii) Prov c) Show to Suresh	o you treat the follows distributed as following the vision of Bad and like Accounting Equipments as tarted business ased Furniture wor	owing adjustm free sample Doubtful debts uation from th with R th ²¹⁰ R	e following tra s 50,000 s 20,000	ccount?	210	210	
	b) How do i) Good ii) Prov c) Show to Suresh 21 Purcha	o you treat the follows distributed as following the vision of Bad and like Accounting Equation started business ased Furniture wor a Loan from Haris	owing adjustmates adjustmates and the control of th	e following tra s 50,000 s 20,000 ²¹⁰ s 25,000	ccount?	210		
	b) How do i) Good ii) Prov c) Show to Suresh 21 Purcha Taken Paid S	o you treat the follows distributed as following the vision of Bad and like Accounting Equation started business ased Furniture wor a Loan from Haris	owing adjustm free sample Doubtful debts uation from th with R th ²¹⁰ R sh R	e following tra s 50,000 s 20,000	ccount?	210		
	b) How do i) Good ii) Prov c) Show to Suresh 21 Purcha Taken Paid S Repay d) Disting	by you treat the follows distributed as following the vision of Bad and lithe Accounting Equation is started business ased Furniture work a Loan from Haris alaries ment of loan to Harish between Equation is supplied to the property of the	owing adjustmere sample Doubtful debts Luation from the with Resh Resh Resident	s e following tra ds 50,000 ds 20,000 210 ds 25,000 ds 5,000 ds 10,000	ccount?	210		
	b) How do i) Good ii) Prov c) Show to Suresh 21 Purcha Taken Paid S Repay d) Disting e) Pass C	by you treat the follows distributed as follows distributed as follows on the Accounting Equation of Started Business as a Loan from Haristalaries ment of loan to Harush between Equation of Started Busing journal en	owing adjustmare sample Doubtful debts Luation from the with Resh Resh Resist R	s e following tra ds 50,000 ds 20,000 210 ds 25,000 ds 5,000 ds 10,000 Preference S	nsactions:		210	
	b) How do i) Good ii) Prov c) Show to Suresh 21 Purcha Taken Paid S Repay d) Disting e) Pass C Cash	by you treat the follows distributed as for vision of Bad and lithe Accounting Equations as tarted business as a Loan from Haris alaries ment of loan to Haris between Equation (Paring Journal en Rs10,000, Bank I	owing adjustmere sample Doubtful debts Luation from the with Resh Resish Resisty Share and litry: Rs 5,000, Stoo	e following tra s 50,000 s 20,000 ²¹⁰ s 25,000 s 5,000 s 10,000 Preference S	nsactions:		210	
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	b) How do i) Good ii) Prov c) Show for Suresh 21 Purchate Taken Paid S Repay d) Disting e) Pass C Cash 3,000, f) 21 Explain g) What is	by you treat the follows distributed as for issued and less the Accounting Equation of Bad and less as a Loan from Haristalaries ment of loan to Haristalaries pening journal en Rs10,000, Bank I Bills Payable Rs 5 a Debt Equity rations Articles of associated	owing adjustmere sample Doubtful debts uation from the with Resh Resist Resisty Share and stry: Rs 5,000, Debtors with suitable siation?	e following tra is 50,000 is 20,000 210 is 25,000 is 5,000 is 10,000 Preference S ick Rs 6,000, No is Rs 2,000 example. 210	ccount? nsactions: hare. //achinery R	s 18,000, (210 Creditors Rs	
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	b) How do i) Good ii) Prov c) Show for Suresh 21 Purchat Taken Paid S Repay d) Disting e) Pass C Cash 3,000, f) 21 Explain g) What is h) Calculat Cash	by you treat the follows distributed as for vision of Bad and Ithe Accounting Equations as tarted business as a Loan from Haristalaries ment of loan to Haristalaries pening journal en Rs10,000, Bank Italies Bills Payable Rs San Debt Equity rations Articles of associate Current Rational Rs 20,000, Credi	owing adjustmere sample Doubtful debts Luation from the with Rest Resish Resisty Share and Litry: Lower with suitable siation? Litrors Rs 5,000	e following tra is 50,000 is 20,000 210 is 25,000 is 5,000 is 10,000 Preference S ick Rs 6,000, N is Rs 2,000 example. 210 itio from the follo, Stock Rs	nsactions: hare. Machinery Reliowing figure	s 18,000, (210 es: c Payable	210 Creditors Rs 210 Rs 50,000,	
	b) How do i) Good ii) Prov c) Show for Suresh 21 Purchat Taken Paid S Repay d) Disting e) Pass C Cash 3,000, f) 21 Explain g) What is h) Calculat Cash Debtor	by you treat the follows distributed as for its distributed as for its distributed as for its distributed as for its distributed by the Accounting Equation is sed Furniture work a Loan from Harist alaries ment of loan to Harist distributed by the Equation is Articles of associate Current Rational Rs 20,000, Credits Rs 1,00,000, Bills	owing adjustmere sample Doubtful debts Luation from the with Rest Rest Rest Rest Rest Rest Rest Rest	e following trades 50,000 (as 20,000 (as 25,000 (as 10,000 (as 10,000 (as 2,000 (as 2,	nsactions: hare. llowing figure 50,000, Tax tanding Expe	s 18,000, (210 es: c Payable	210 Creditors Rs 210 Rs 50,000,	
	b) How do i) Good ii) Prov c) Show for Suresh 21 Purchate Taken Paid Sor Repay d) Disting e) Pass Correct Cash 3,000, f) 21 Explain g) What is Cash Debtor i) How do j) Disting	by you treat the follows distributed as for ission of Bad and like Accounting Equation is started business ased Furniture wor a Loan from Haristalaries ment of loan to Haristalaries pening journal en Rs10,000, Bank I Bills Payable Rs 5 an Debt Equity rations Articles of associate Current Rationals Rs 20,000, Credits Rs 1,00,000, Billow you compute Caluish between Records	owing adjustmere sample Doubtful debts uation from the with Resh Resist Resist South	e following traces 50,000 cls 20,000 cls 5,000 cls 5,000 cls 10,000 cls 6,000, Market English Fredeemable cls 50,000, Outside Coperating Act Irredeemable	nsactions: hare. llowing figure 50,000, Tax tanding Experivities? Debenture.	s 18,000, (210 es: (Payable enses Rs 1	210 Creditors Rs 210 Rs 50,000,	
	b) How do i) Good ii) Prov c) Show for Suresh 21 Purchate Taken Paid Strain Repay d) Disting e) Pass Count Cash 3,000, f) 21 Explain g) What is the Cash Debtor i) How do j) Disting k) What is	by you treat the follows distributed as for its distributed as for its distributed as for its distributed as for its distributed by the Accounting Equation is alaries and the Accounting Haris alaries are the Account of Its distributed by the Ac	owing adjustmere sample Doubtful debts uation from the with Research Resear	e following traces 50,000 cls 20,000 cls 25,000 cls 5,000 cls 10,000 cls 6,000, Market English from the following form the following followi	nsactions: nsactions: hare. Machinery Retaining Experivities? Debenture. able illustration	s 18,000, (210 es: (Payable enses Rs 1	210 Creditors Rs 210 Rs 50,000,	

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Part-III

Long Answer Type Questions (Answer Any Two out of Four)

The following is the Trial Balance of M/S Rajiv Infotech. Prepare Trading, P&L A/c for the year ending 31.12.2017 and the Balance sheet as on that date after taking into considerations the following adjustments.

	Particulars	Amount (Dr) Rs	Particulars	Amount (Cr) Rs
2210	Land and Building Plant & Machinery Opening stock 10 Cash in hand Carriage inward Wages Bills Receivable Sundry Debtors Purchases Return inward	10,00,000 4,50,000 21,25,000 5,000 1,000 71,500 31,500 19,000 1,22,000	Sundry Creditors 210	3,54,000 16,50,000 58,000 1,000 50,000
2210	Furniture 210 Advertising Salaries Insurance Goodwill Drawings Bad debt	210 52,000 6,000 54,000 1,500 1,50,000 23,000 1,000	210 210	210
210	Total ₂₁₀	21,13,000	Total ₂₁₀ 210	21,13,000

Adjustments:

Q3

- a) $\,$ Write off depreciation on Land & Building @ 20% and Plant& Machinery @ 10 %
- b) Salaries outstanding Rs 6000 and Wages outstanding Rs 1,500
- c) Prepaid insurance Rs 500
- d) Closing stock as on 31.12.2016 is Rs 1,52000
- Peacock Fabrics Ltd has an authorized capital of Rs 5,00,000 divided into 50,000 equity shares of Rs 10 each. The company issued 30,000 shares at a premium of Rs 1 per share payable Rs 2 on application, Rs 4 on allotment(including premium) and Rs 5 on first and final call.Applications were received for 35,000 shares. Excess applications were rejected and their application money was refunded. All money due on allotment and calls were received. Pass necessary journal entries to record the above transactions. Also prepare Share Capital Account and Bank Account.
- What are the objectives of Ratio Analysis? Explain the (i)profitability ratios and (16) (ii)overall profitability ratios with suitable examples.
- Explain the procedure of preparing Cash Flow statement as per Accounting Standard (16) 3. Also discuss the significance and limitations of Cash Flow statement.