

M.Com. (Part- I)
-: Accountancy Group :-
Advance Financial Accounting
(Paper-I)
{April – 2016}

Q.P. Code : **24418**

(3 Hours)

[Total Marks : 100

- N.B. :** (1) Question No. 1 and 2 are compulsory.
 (2) Attempt any **three** from Question No.3 to 7.
 (3) **Figures to the right** indicate **maximum marks**.
 (4) Give **working notes** whenever necessary.

1. The following is summarized Balance Sheets of A Ltd. and B Ltd as on 31st March, 2016: 20

Liabilities	A Ltd. (₹)	B Ltd. (₹)	Assets	A Ltd. (₹)	B Ltd. (₹)
Share capital:			Fixed Assets:		
Equity shares of ₹ 10 each fully paid up	30,00,000	12,00,000	Building	20,00,000	10,00,000
Reserves & Surplus:			Machinery	4,00,000	3,50,000
General Reserves	5,00,000	3,00,000	Furniture	2,00,000	1,50,000
Profit and Loss Account	7,50,000	3,60,000	Investment (Shares of B Ltd)	11,00,000	—
Current Liabilities :			Current Assets:		
Sundry Creditors	5,50,000	1,50,000	Bank balance	4,50,000	1,00,000
Bills Payable	3,00,000	1,00,000	Stock	4,75,000	2,95,000
Creditors for expense	1,00,000	40,000	Sundry Debtors	3,50,000	1,80,000
			Bills Receivable	2,25,000	75,000
Total	52,00,000	21,50,000	Total	52,00,000	21,50,000

The following further information is available:

- (a) A Ltd. acquired 1,00,000 shares of B Ltd. as on 31st March, 2015
- (b) Debtors of A Ltd. includes ₹ 75,000 due from B Ltd.
- (c) Bills receivable of B Ltd. includes ₹ 40,000 accepted by A Ltd.
- (d) Stock of B Ltd. includes goods purchased from A Ltd. for ₹ 60,000 which includes profit charged by A Ltd. at 25% on cost
- (e) Reserves and Surplus of B Ltd as on 31st March, 2015 was as follows:
 General Reserves - ₹ 2,00,000
 Profit and Loss account - ₹ 1,50,000

Prepare Consolidated Balance Sheet of A Ltd. and its subsidiary B Ltd. as on 31st March, 2016

Advanced Financial Accounting Bangalore University Question Paper

JL Elias



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even today the ryū retains the traditionally strict custom in which a candidate for study in the ryū is required to execute the keppan signing in the person s own blood a solemn oath to abide by the policies of the ryū

□□□□□□□□ □□ **tenshinshō den katori shintō ryū** - Dec 10 2022

tenshinshō den katori shintō ryū was founded by iizasa choisai ienaō during the mid muromachi era 1336 1573 in the katori region of shimōsa province present day katori city chiba prefecture and is the source from which many japanese martial arts have evolved

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□□□□□□□□ □□ *tenshinshō den katori shintō ryū* - Feb 12 2023

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katori shinto ryu the katori shrine is a notable shinto landmark that is located in katori sawara city in the chiba prefecture and is dedicated to futsu nushi no mikoto

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katori shinto ryu is an ancient martial art that uses time tested techniques that are over 600 years old to improve the spirit mind and body real strength is not just about power but also requires love if you would like to explore this and experience real inner strength please come and join us about us

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katori shinto ryu a martial tradition kenjutsu vietnam - Jul 05 2022

katori shinto ryu a martial tradition this art is one of the oldest japanese martial arts founded in 1447 it is an intangible cultural asset and is an officially recognised ryu of the nihon kobudo shinkokai classical martial arts promotion association it has been the source for and has influenced the development of many other arts and sports such as kendo iaido jujutsu and

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the tenshin shōden katori shintō ryū is a comprehensive martial system this means that unlike modern martial ways such as kendo or iaido which concentrate on one specific area study is made of a broad range of martial and outdoor skills

tenshin shōden katori shintō ryū wikipedia - Jan 11 2023

the main line of tenshin shōden katori shintō ryū is currently represented by the kyōsō shibu led by kyōsō shigetoshi 6 Ōtake risuke s younger son the honbu dojo is located at iizasa yasusada s home near the katori shrine and is used by branches in

tenshinshō den katori shintō ryū france - Jan 31 2022

la fondation de la tradition katori shintō ryū repose sur une révélation celle de futsu nushi no kami 武藏野の神 reçue par le fondateur lors d'une ascèse de mille jours sen nichigyo misogi dans le sanctuaire du katori jingū d'où le nom de l'école qui

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tenshinsho den katori shinto ryu tenshinsho den katori shinto ryu is a comprehensive strategic art encompassing martial arts training in kenjutsu swordsmanship iaijutsu sword drawing naginatajutsu halberd art sōjutsu spearmanship bojutsu staff art jujutsu unarmed combat shurikenjutsu throwing spike art and ninjutsu

katori shinto ryu namuwiki - Jun 04 2022

sep 19 2023 it is one of the three major streams and is the oldest among japanese martial arts that have been handed down in its original form to this day 4 it is a comprehensive strategy that covers a number of martial arts and taijutsu including swordsmanship iajutsu bongjutsu yojutsu naginatajutsu spearjutsu jujutsu and shurikenjutsu

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