

## CHAPTER-2

## COMPANY FINAL ACCOUNTS

Ans.1.

Raul Ltd.

Balance Sheet as at 31 March, 20XX

| Particulars                                 | Note No. | As at 31 March, 20XX | As at 31 March, 20XX |
|---|----------|----------------------|----------------------|
|   |          | ₹                    | ₹                    |
| <b>A EQUITY AND LIABILITIES</b>             |          |                      |                      |
| 1 Shareholders' funds                       |          |                      |                      |
| (a) Share capital                           |          | 2,00,000             |                      |
| (b) Reserves and surplus                    |          | 1,57,000             |                      |
| (c) Money received against share warrants   |          | ----                 |                      |
| 2 Share application money pending allotment |          | ----                 |                      |
| 3 Non-current liabilities                   |          |                      |                      |
| (a) Long-term borrowings                    |          | 1,00,000             |                      |
| (b) Deferred tax liabilities (net)          |          | ----                 |                      |
| (c) Other long-term liabilities             |          | ----                 |                      |
| (d) Long-term provisions                    |          | ----                 |                      |
| 4 Current liabilities                       |          |                      |                      |
| (a) Short-term borrowings                   |          | ----                 |                      |
| (b) Trade payables                          |          | 25,000               |                      |
| (c) Other current liabilities               |          | 11,000               |                      |
| (d) Short-term provisions                   |          | 53,000               |                      |
| <b>TOTAL</b>                                |          | <b>5,46,000</b>      |                      |
| <b>B ASSETS</b>                             |          |                      |                      |
| 1 <b>Non-Current Assets</b>                 |          |                      |                      |
| (a) Fixed assets                            |          |                      |                      |
| (i) Tangible assets                         |          | 4,40,000             |                      |
| (ii) Intangible assets                      |          | ----                 |                      |
| (iii) Capital work-in-progress              |          | ----                 |                      |
| (iv) Intangible assets under development    |          | ----                 |                      |
| (b) Non-current investments                 |          | ----                 |                      |
| (c) Deferred tax assets (net)               |          | ----                 |                      |
| (d) Long-term loans and advances            |          | ----                 |                      |
| (e) Other non-current assets                |          | ----                 |                      |
| 2 <b>Current Assets</b>                     |          |                      |                      |
| (a) Current investments                     |          | ----                 |                      |
| (b) Inventories                             |          | 45,000               |                      |
| (c) Trade receivables                       |          | 46,000               |                      |
| (d) Cash and cash equivalents               |          | 15,000               |                      |
| (e) Short-term loans and advances           |          | ----                 |                      |
| (f) Other current assets                    |          | ----                 |                      |
| <b>TOTAL</b>                                |          | <b>5,46,000</b>      |                      |

# Company Final Accounts Problems Solution Pdf

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### **Table of Contents Company Final Accounts Problems Solution Pdf**

1. Understanding the eBook Company Final Accounts Problems Solution Pdf
  - The Rise of Digital Reading Company Final Accounts Problems Solution Pdf
  - Advantages of eBooks Over Traditional Books
2. Identifying Company Final Accounts Problems Solution Pdf
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Company Final Accounts Problems Solution Pdf
  - User-Friendly Interface
4. Exploring eBook Recommendations from Company Final Accounts Problems Solution Pdf
  - Personalized Recommendations
  - Company Final Accounts Problems Solution Pdf User Reviews and Ratings
  - Company Final Accounts Problems Solution Pdf and Bestseller Lists
5. Accessing Company Final Accounts Problems Solution Pdf Free and Paid eBooks
  - Company Final Accounts Problems Solution Pdf Public Domain eBooks
  - Company Final Accounts Problems Solution Pdf eBook Subscription Services

- Company Final Accounts Problems Solution Pdf Budget-Friendly Options
- 6. Navigating Company Final Accounts Problems Solution Pdf eBook Formats
  - ePub, PDF, MOBI, and More
  - Company Final Accounts Problems Solution Pdf Compatibility with Devices
  - Company Final Accounts Problems Solution Pdf Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Company Final Accounts Problems Solution Pdf
  - Highlighting and Note-Taking Company Final Accounts Problems Solution Pdf
  - Interactive Elements Company Final Accounts Problems Solution Pdf
- 8. Staying Engaged with Company Final Accounts Problems Solution Pdf
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Company Final Accounts Problems Solution Pdf
- 9. Balancing eBooks and Physical Books Company Final Accounts Problems Solution Pdf
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Company Final Accounts Problems Solution Pdf
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Company Final Accounts Problems Solution Pdf
  - Setting Reading Goals Company Final Accounts Problems Solution Pdf
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Company Final Accounts Problems Solution Pdf
  - Fact-Checking eBook Content of Company Final Accounts Problems Solution Pdf
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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