

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 |
|----------|---|----------|----------------------|----------------------|
| | | | ₹ | ₹ |
| A | EQUITY AND LIABILITIES | | | |
| | 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 | |
| | TOTAL | | 5,46,000 | |
| B | ASSETS | | | |
| | 1 Non-Current Assets | | | |
| | (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 Current Assets | | | |
| | (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 | | ---- | |
| | TOTAL | | 5,46,000 | |

Company Final Accounts Solved Examples

J Ma



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web introduction since the eleventh five year plan period the construction of flue gas desulfurization and denitrification facilities for coal fired power plants have been accelerated to control the emissions of sulfur dioxide SO_2 and nitrogen oxides NO_x and thus to address the issue of acid rain in china

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lowest by dry scrubbers they are used in coal and oil fired combustion units including utility and

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