Sem: PG III PG-III
Sub: CFAR, Code: DSE 305A
Teacher: D.B.

Lecture: 04

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Notes on Account:

1. Share Capital Rs. 125000
(1250×100)

2. Reserve & Surplus:
Reserve 18000
P/L - 16000

Rev. Profit
from C 1365
from B 4230
39,595
(-) Unrealised Profit 300
39,295

3. Minority Int: 36075
(Note) see

4. Trade Payable:
Creditors
A - 7000
B - 5000
12,000

5. Tangible amts:
Fixed Assets: 28000
55000
37500
120,500

6. Intangible amts:
Goodwill — 13370
(Notice)

7. Inventories:
Stock 12000
(-) Unrealised Profit 300
11700

8. Trade Receivable:
Debtors: 18300
16000
31500
65,800

9. Cash in trust 1000

10. Unrealised Profit:
Rs. 4400 - 4000 = 400
A's Part: $\frac{3}{4} \times 400$
= Rs. 300

Consolidated B/S

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31.12.12

	Note	Amt
I Equities & Liabilities:		
1. Shareholders fund:		
Share Capital	1	125020
Reserve & Surplus	2	39295
Money rec'd against share warrant	—	—
2. Share application money pending allotment	—	—
3. Minority Interest	3	36035
4. Non-current liabilities:		
a) Long term borrowings		
b) Deferred tax liabilities		
c) Other long term liabilities		
d) Long term provisions		
5. Current liabilities:		
a) Short term borrowing		
b) Trade Payable	4	12020
c) Other current liabilities		
d) Short term provisions		
Total:		212370
II Assets:		
1. Non-current assets:		
a) Fixed assets:		
Tangible assets	5	120540
Intangible assets	6	13370
Cap working progress		
Intangible assets under development		
b) Non-current Investment:		
Deferred tax liabilities		
Long term loans		
Other non-current assets		
2. Current assets:		
Current investment	7	11740
Inventories	8	65840
Trade receivables		
Cash	9	1070
Other current assets - Cash in print		
Total:		212370