

- N. B. :** (1) All questions are compulsory with internal option carrying 15 marks each.
 (2) All working notes should form a part of your answer.
 (3) Specify assumptions, if any while solving the question.
 (4) Use of simple calculator is allowed.

1. Following balances have been extracted from the books of Suresh Ltd. as on 15 31st December, 2010

Debit	Rs.	Credit	Rs.
Land (cost)	8,72,500	Share Capital	19,00,000
Building (at Cost Less Depreciation)	15,00,000	Forfeited Shares A/c	70,000
Plant and Machinery (at Cost Less Depreciation)	8,00,000	General Reserve	8,00,000
Furniture (at cost Less Depreciation)	1,50,000	Interest	25,000
Selling Expenses	1,20,000	Security Premium A/c	2,00,000
Directors Fees	24,000	Gross Profit	10,22,500
Administrative Expenses	2,80,000	Provision for Taxes-Balance b/f	1,50,000
Sinking Fund Investments	4,08,000	Bad Debts Recovered	5,000
Debenture Interest	1,20,000	Miscellaneous Receipts	40,000
Closing Stock	7,50,000	6% Debentures Secured by a floating charge on all assets	20,00,000
Sundry Debtors	17,35,000	Sundry Creditors	2,30,000
Paid to Auditors	15,000	Profit and Loss A/c Balance b/f	3,35,000
Advance Tax paid :		Sinking Fund for Redemption of Debentures	4,08,000
- For 2009	1,20,000	Liabilities for Expenses	40,000
- For 2010	80,000	Fixed Deposit Received from Public	5,00,000
Bad Debts	15,000		
Cash in Hand	56,000		
Cash at Bank	6,80,000		
	77,25,500		77,25,500

Following further particulars are available :

- Income tax assessment for the year 2009 has been completed on 20th December, 2010 on Gross Demand of Rs. 1,40,000 but no effect has been given in the books.
- Provision for taxation is to be made for the year, for Rs. 2,01,500.
- Directors have proposed a final dividend @ 10% on all shares.
- Of Sundry Debtors, Rs. 10,50,000 are due for more than six months. There are no doubtful debts.
- Depreciation written off up to the last year at rates mentioned against each is as follows –
 Buildings : Rs. 50,000 (2.5%), Plant Rs. 4,50,000 (15%).
 Furniture : Rs. 50,000 - (10%) Provide depreciation for the current year on WDV basis.
- Market Value of Sinking Fund Investment on 31-12-2010 was Rs. 4,20,000.
- Auditors have been paid Rs. 5,000 for attending to tax matters.
- Company's Authorised Capital is Rs. 50,00,000 divided into 50,000 shares of Rs. 100 each.

You are required to prepare Profit and Loss Account for the year ended 31st December, 2010 and the Balance Sheet as on that date in accordance with the relevant requirements of the Companies Act, 1956 and Accounting Standard 1.

OR

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Question Paper 4 Accounting November 2013 Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Question Paper 4 Accounting November 2013**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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