

**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

**M Lipman**



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