

## Company Final Accounts: Problems and Solutions | Accounting

### Problem 1:

The Alfa manufacturing Company Limited was registered with a nominal capital of Rs 6,00,000 in Equity Shares of Rs 10 each.

The following is the list of balances extracted from its books on 31st December, 2004:

	Rs.
Wages	84,865
Calls-in-arrears	7,500
Premises	3,00,000
Plant and Machinery	3,30,000
Interim Dividend paid on 1st August, 2004	37,500
Stock, 1st January, 2004	75,000
Fixtures	7,200
Sundry Debtors	87,000
Goodwill	25,000
Cash in hand	750
Cash at Bank	39,900
Purchases	1,85,000
Preliminary Expenses	5,000
General Expenses	16,835
Freight and Carriage	13,115
Salaries	14,500
Director's Fees	5,725
Bad Debts	2,110
Debenture Interest paid	9,000
Subscribed and fully called-up capital	4,00,000
6% Debentures	3,00,000
Profit and Loss Account (Cr. Balance)	14,500
Bills Payable	38,000
Sundry Creditors	50,000
Sales	4,15,000
General Reserve	25,000
Bad Debts Reserve 1st January, 2004	3,500

Prepare Trading and Profit and Loss Account and Balance Sheet in proper form after making the following adjustments:

Depreciate Plant and Machinery by 10%. Write off Rs 500 from Preliminary Expenses. Provide half year's Debenture interest due. Leave Bad and Doubtful Debts Reserve at 5% on Sundry Debtors. Stock on 31st December, 2004, was Rs. 95,000.

# Company Final Accounts Problems And Solutions

**ML Yell**



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