

C) Write short notes on (Any two)

[16]

- i) Methods of piece meal distribution
- ii) Objectives of Conversion
- iii) Distinction between Hire - Purchase and Instalment system.
- iv) Significance of computerised accounting system.

Q2) A, B & C sharing profits of a firm in the ratio of 2:1:1 respectively. They decide to dissolve the firm on 31<sup>st</sup> December, 2014 When their balance sheet was as follows:- [20]

Balance sheet

Liabilities	Rs	Assets	Rs
Capital Accounts		Plant & machinery	25,000
A 18,000		Stock	15,000
B 15,000		Furniture & Fittings	8,000
C 13,000	46,000	Debtors	22,000
General Reserve	4,000	Investments	10,000
Creditors	30,000		
	80,000		80,000

The Assets realised gradually as follows:-

- I<sup>st</sup> Instalment - Rs. 28,000  
II<sup>nd</sup> Instalment - Rs. 14,000  
III<sup>rd</sup> Instalment - Rs. 26,000

Prepare : a) The statement showing surplus capital  
b) The statement showing distribution of cash

OR

[4963]Ext - 402

3

# Fybcom Accounts Pune University Paper Pattern 2013 Pattern

**ML Yell**



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