



Ref. No.: DBC/FA

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**B.COM. PART 1**

**CORE CONCEPT OF FINANCIAL ACCOUNTING**

**Adjusted Profit and Loss Account**

| Particulars   | Amount | Particular   | Amount |
|---|--------|--|--------|
| To Depreciation   |        | By Opening Balance (Cr)                              |        |
| To Loss on Sale of non-current Assets                     |        | By Gain from sale of non-current Assets              |        |
| To Goodwill, Patents, Trademark, other intangible assets  |        | By Transfer fee                                      |        |
| To Discount on issue of Share, Debenture etc. written off |        | By Rent Received                                     |        |
| To Transfer to Reserves                                   |        | By Compensation on acquisition of non-current Assets |        |
| To Reserve for Doubtful Debts                             |        | By Refund of Tax                                     |        |
| To Interim Dividend ( Current year )                      |        | By Profit on Revaluation of Assets                   |        |
| To Proposed Dividend (Current Year)                       |        | By Fund From Operation (Balancing Figure)            |        |
| To Provision for tax (Current year)                       |        |  |        |
| To Closing Balance ( Cr.)                                 |        |  |        |
|   |        |  |        |



ASSISTANT PROFESSOR (GUEST)

| Sources of Funds  | Amount | Particular   | Amount |
|---|--------|--|--------|
| Issue of Shares   |        | Redemption of Preference Share                       |        |
| Issue of Debentures   |        | Redemption of Debentures                             |        |
| Sales of Non-Current Assets                                     |        | Repayment of loan Deposits                           |        |
| Non-Operating Incomes ( e.g Dividend, Interest, Rent received ) |        | Purchase of Assets                                   |        |
|   |        | Payment of Final Dividends                           |        |
|   |        | Payment of Interim Dividends                         |        |
| Funds From Operations Decrease in Working Capital               |        | Payment of Tax                                       |        |
|   |        | Payment of non-operating expenses                    |        |
|   |        | Funds used in Operations increase in working capital |        |
|   |        |  |        |
|   |        |  |        |
|   |        |  |        |