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Amalgamation accounting problems and solutions pdf

Amalgamation accounting problems and solutions pdf. How to do amalgamation accounting.

In this article we will discuss about the first eight accounting problems on amalgamation and external reconstruction with its solutions. **8 Accounting problems on amalgamation and external reconstruction** amalgamation and external reconstruction: Problem and solution \351; 1. The following information was extracted from the budgets of P Ltd. and S Ltd. on the 31st March 2012: P Ltd. takes over S Ltd. on the first April 2012 and pays the activity fee as follows: (i) issues 35 lakh fully paid shares of Rs 10 each equal to the shareholders of S Ltd. (ii) Wholly paid-up issues 12% prefer Rs 10 shares each to free the privileged shareholders of S Ltd. with a 10% premium. It is agreed that the liabilities of S Ltd. will be converted into the same number and amount as the 10% of the liabilities of P Ltd. You are required to present the budget of P Ltd. assuming that: (i) the merger is of a merger nature and (ii) the merger is of a purchasing nature. It is amalgamation and external reconstruction: Problem and solution \35; 2. The 31st March 2012 Thin Ltd. was acquired by Thick Ltd., the latter acquiring all the assets and liabilities of the former at book value. The remuneration of the transaction was fixed in Rs 40-fold on behalf of the transferring company in the form of shares fully paid in Rs 10 each to be distributed among the shareholders of the transferring company, each of which received two shares for each share held in the transferring company. The balance sheets of the two companies in March 31st were as follows: The amalgamation costs of Rs 10 lakh were borne by Thick Ltd. You are required to: (i) show the necessary accounts in Thin Ltd's books of account; (ii) show the necessary diary entries in Thick Ltd's books; and (iii) Prepare the budget of Thick Ltd. after the merger. **Amalgamation and External Reconstruction: Problem and Solution 3.** Bianco Ltd. has agreed to acquire the business of Green Ltd. Like the 31st March 2012. Green Ltd's summary balance sheet at that date was as follows: **Amalgamation and external reconstruction: Problem and solution \354; 4.** The budget of an Ltd.as at 31 March 2012, was as follows: a quarter of the consideration was satisfied with the destination of the preference shares insane to pay Rs 100 each equal to the 13% of the dividend on a cumulative basis. The balance was paid in the form of BA Ltd. Equity shares of Rs 10 each, Rs 8 paid. Commercial credits realised Rs 79500. **Acceptances** have been resolved for Rs 19,000. The tax authorities of the income have established tax liability at Rs 1.11. 600.The commercial debts were finally settled with the remaining cash after the meeting of the liquidation costs equal to Rs 4,000. (i) calculate the number of shares and special shares to be allotted by B Ltd. in the discharge of consideration. (ii) prepare the important accounts of the peasants in the books of an Ltd., and (iii) pass the items of the newspaper in the books of B Ltd. **Amalgamation and external reconstruction: problem and solution \355.** On the 31st March 2012, the budgets of an Ltd. and B Ltd. were as follows: B LTD agreed to absorb an Ltd. In the following terms: (a) the shares in an Ltd. must be considered with respect to the value of Rs 6 each (of which the shareholders are paid a quarter in cash and the balance in shares in B Ltd.) and sharing in B Ltd. @Rs 12.50 each. (b) Debt holders in an Ltd. have agreed to take ten Rs 95 debentures of 14% in B Ltd. for each RS 100 of 12% debentures held in an Ltd. (c) to Ltd. must be injured. Display the entries in the diary necessary to record the above in the company books and draw up a balance sheet showing the position of B Ltd. after the Amalgamation and External Reconstruction: Problem and Solution #6. P Ltd. takes over the business of V Ltd. for Rs 16,00,000 16,00,000 31 March 2012, the date on which the accounts of the two companies are presented as follows: The consideration is to be settled by cash payment of Rs. 1,000. 000 and allocation of a sufficient number of shares of P Ltd. fully released from the nominal value of Rs 10 each of the nominal value of Rs 12.50 each. The liquidation costs, Rs 10,000 are borne by P Ltd. It is necessary: (i) to draw up important accounts and to have diary entries in the books of V Ltd; (ii) to complete the diary entries in the books of P Ltd; and (iii) compile the budget of P Ltd immediately after absorption. (c) Shares held by both companies on the one hand. In this case, it is mainly a question of determining the value of the shares of both companies, since the value of one share affects the value of the other. If C Ltd. holds shares in D Ltd. and D Ltd. holds shares in C Ltd, the value of a share in D Ltd. will obviously be influenced by the value of a share in C Ltd., and vice versa. The total value is determined by an algebraic equation. Consider the following budgets: Assuming the activities are of the value shown in the budgets, the value of the shares of D Ltd. is Rs 7,00,000 more than 1/10 billion billion billion billion of the value of the shares of C Ltd. similarly the value of the shares of C Ltd. is Rs 10,00,000 more than 1/5 of the value of the shares of D Ltd. Indicate c the value of the shares of C Ltd. and d the value of the shares of D Ltd. Therefore: If C Ltd. acquires the business of D Ltd. will determine the total purchase price at 40,000 shares (held outside) @Rs 16.49 or Rs 6,59592 in total. The number of actions to be issued will be:6.59. 592/12.45 least 1,000 shares already held by D Ltd. If the two companies are merged with one other company, the total remuneration will be Rs 17,80,000 to be divided from the external shareholders of the two companies as follows: External: problem and solution # 7. The consolidated budgets of to Ltd. Ltd. are reported below. B Ltd. as of March 31, 2012: negotiations are underway for the merger of the two companies. Suggest an appropriate scheme. Ignore income tax and corporate dividend tax. Solution: It is clear from the balance sheets that the two companies are equal in all respects except the capital structure. The activities of the two companies have the same value. Earnings (preferably dividends and bond interest) are equal. However, the difference in fund formation will make a significant difference in the return of equity shareholders, as the following data show. Since the market value of the shares depends on the dividend paid, it is clear that the market value of a share in Company B will be almost twice the market value of a share in Company A. Therefore, this agreement in Company B confers a significant advantage on the shareholders of that Company. Therefore, they will not agree to any regime which does not compensate them for this benefit which they must share with the shareholders of company A by merger. The exact assessment of the benefit will depend on the overall expectation. Assuming that the general expectation is 25%, the shares of Company A will be valued at par and the shares of Company B will be worth, in all cases, R 1,66,000 x 100/25 or R 6,64,000. The nominal value is 4,00,000. shareholders of company B are entitled to an additional payment of R 2,64,000. Therefore, one should create a goodwill to the extent of that amount and consequently increase the interest of the equity shareholders in company B. The scheme, then, is to issue equity shares in the amalgamated company, e.g., C Ltd. as follows: In addition, the bond holders of B Ltd. should receive bonds in the new company and, similarly, the preferred shareholders of B Ltd. should receive preferred shares in the new The holders of bonds and the preferred shareholders should have no objections as Company Their security will be even greater. If the scheme is carried out, the balance sheet of the amalgamated company, e.g., C Ltd., will be as follows: **Amalgamation and External Reconstruction: Problem and Solution #8.** The following are the balance sheets of a Ltd. and B Ltd as at March 31, 2012: fixed assets of both companies must be revalued at 20% above the book value. Both companies are to pay a 10% share dividend; Dividend preferably already paid. After the above transactions are considered to be Notes A, a Ltd. will assume the overload of B Ltd. on the following terms: (i) 6 shares of Rs 10 each will be issued by a Ltd. as equal against 5 shares of B Ltd. (ii) Shareholders of the 10% preference of B Ltd. will be paid at 10% discount for issuance of 11 % of the Preference Shares of Rs 100 each to Par in A Ltd. (iii) Debtors of the 12% debenture of B Ltd. must be paid to the 8% premium of the 13% debenture in a Ltd. issued at 10% discount. (iv) Rs 20,000 is paid by a Ltd. to B Ltd. for the liquidation costs. Trade receivables of B Ltd. Include Rs 30,000 due to a Ltd. Bill credits Used by a Ltd. were all accepted by B Ltd. (a) prepare journal entries, account of sellers and investments in B Ltd. Account in the books of a realization account Ltd. (B), Account shareholders, Account and investment Ltd. in an account Ltd. in the books of B LTD; and (c) balance sheet of a Ltd after amalgamation. merger.

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