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Subject:- Specialized Accounting
Topic
 Holding & Subsidiary Company



**"Nothing is more
important than
Education"**

03

January

2024

Wednesday

Wk 01 • 003-363

	M	T	W	T	F	S	S
JAN 24	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31				

ॐ श्री गणेशाय नमः

Date
02-02-2024

Online Class
Session - 2022-2025
B. Com part - 2

Holding and Subsidiary Company

"Consolidated Balance Sheet of H.Co & its S.Co"
CAS on 31st March - - - - -

Particulars	Amount	Amount
I Equity and Liabilities :-		
A Shareholder's fund		
1. Share Capital (only H.Co)		xxx
2. Reserve and Surplus :-		
(a) General Reserve (only H.Co)		xxx
(b) Capital Reserve (Step 4)		xxx
(c) Minority Interest (Step 6)		xxx
3 Consolidated P/L (Step 5)		xxx
B. Unsecured Loan		
H.Co	xxx	
S.Co	xxx	xxx
4. Secured Loan :-		
H.Co	xxx	
S.Co	xxx	xxx
5. Current Liabilities :-		
H.Co	xxx	
S.Co	xxx	xxx
Total		xxx

Important Calls	Things to Do	✓	✓
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

M	T	W	T	F	S	S
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

II. Assets and Liabilities -

A. Non-current Assets
1. Land and Building

H-Co
S-Co

ddd
ddd

ddd

2. Furniture

H-Co
S-Co

ddd
ddd

ddd

B. 3. Goodwill Step 4.

C. Current Assets

H-Co
S-Co

ddd
ddd

ddd

Total

ddd

Important Calls	✓	Things to Do	✓	Meetings	✓
	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>