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Subject:- Specialized Accounting

Topic

Holding & Subsidiary Company



"Nothing is more important than Education"

05

January

2024

WK 01 - 003-361

Friday

| | | | | | | | |
|-----|----|----|----|----|----|----|----|
| | M | T | W | T | F | S | S |
| JAN | 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 | | | | |

Date

23-02-2024

"श्री गणेशाय नमः"

Online class

Session - 2022-25

B.com part 2

Holding and its Subsidiary Co.

Working Notes:-

Step 1:- Equity Ratio between h.co : Minority Interest

Step 2:- Time Ratio:- Pre & Post

Step 3:- Profit and Reserve & Surplus Analysis:-

| Particulars | Capital Profit | Reserve Profit |
|---|----------------|----------------|
| (i) General Reserve before or as on acquisition | xxx | Nil |
| (ii) General Reserve after acquisition | Nil | xxx |
| (iii) General Reserve during the year | xxx | xxx |
| (iv) P/L before or as on acquisition | xxx | Nil |
| (v) P/L after acquisition | Nil | xxx |
| (vi) P/L during the year | xxx | xxx |
| Total | xxx | xxx |

Step 4:- Calculation of Cost of Control

| | | |
|------------------------------------|-----|-------|
| Cost of Share | xxx | xxx |
| less:- % Share of Capital of S Ltd | xxx | (xxx) |
| % Capital Profit of S Ltd | xxx | (xxx) |

+/- xxx

| | | | |
|-----------------|---|--|--|
| Important Calls | + means <input checked="" type="checkbox"/> | Goodwill <input checked="" type="checkbox"/> | Meetings <input checked="" type="checkbox"/> |
| | - means <input type="checkbox"/> | Capital Reserve <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 |
| | | | 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 | | | |

January

2024

06

Wk 01 • 006-360

Saturday

Steps:- Consolidated P/L: —

100% Profit of H. Co ~~xxx~~
 Add:- % Revenue profit of S. Co ~~xxx~~

~~xxx~~

Step 6:- Minority Interest —

% Share Capital of S. Co ~~xxx~~
 % Capital Profit of S. Co ~~xxx~~
 % Revenue profit of S. Co ~~xxx~~

~~xxx~~

FEBRUARY

MARCH

APRIL

Sunday 07

| 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"/> |