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Subject:- Specialized Accounting

Topic

Holding & Subsidiary Company



"Nothing is more important than Education"

05

January

2024

WK 01 - 001-301

Friday

	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				

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"/>