



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Subject : Accountancy	Topic : Missing Figures	Date of Issue: __/__/ 2017 Worksheet No.23
Resource Person: Alexander Gee Varghese		Date of Submission: __/__/ 2017
Name of the Student : _____	Class & Division : XII__	Roll Number : __

.1. From the following redraft Realization Ac, Capital A/c and Cash A/c.

Realization A/c

Particulars	`	Particulars	`
To Machinery	40,000	By Creditors	32,000
To Furniture	60,000	By Bill Payable	20,000
To Land	20,000	By Bank overdraft	8,000
To Stock	35,000	By Employees Provident Fund	10,000
To Debtors	45,000	By P.B.D.D	2,000
To Cash A/c		By Cash A/c:	
Creditors	30,000	Machinery	58,000
_____ ?		Debtors	40,000
_____ ?		Land	20,000
_____ ?			?
Expenses	<u>3,000</u>	By B's Capital A/c (Stock)	42,000
	?	By Loss Transferred to	
		A's Capital	?
		B's Capital	?
Total	?	Total	?

Ans. Realization Loss. `59,000

Capital A/c

Particulars	A(Rs)	B(Rs)	Particulars	A(Rs)	B(Rs)
To Profit and Loss a/c	3,000	2,000	By Balance b/d	60,000	40,000
To		?	By General Reserve	12,000	8,000
To	?	?	By		?
To	?				
Total	?	?	Total	?	?

Ans. Capital A/c A-Surplus ` 39,500 B Deficit ` 25,500)



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Cash A/c

Particulars	Rs	Particulars	Rs
To Balance b/d	20,000	By A's Loan	33,000
To	?	By	?
To	?	By	?
Total	?	Total	?

Ans Cash A/c 1,43,500

Q.2. From the following redraft Realization Ac, Capital A/c and Cash A/c.

Realization A/c

Particulars	Rs	Particulars	Rs
To Stock	25,000	Sundry Creditors	75,000
To Debtors 40,500	40,500	Bills Payable	30,000
Bills Receivable	15,000	M` A's Loan	25,000
Investments	60,000	Bank Loan	50,000
Plant and Machinery	80,000	By Provision for Bad debts	1,000
Building	61,000	By A's Capital	
		Investments 27,000	
		Motor Car 23,400	50,400
To A's Capital (Mrs A's Loan)	25,000	By B's Capital	
		Goodwill	40,000
To Cash:		By Cash A/c:	
Creditors 67,500		Debtors 35,000	
_____ ?		B/R 13,500	
_____ ?	?	Plant & Machinery 38,900	?
Expenses 1,500		Building 1,20,000	
To Profit transferred to:			
A's Capital _____			
B's Capital _____	?		
Total	?	Total	?

Ans. Realization Profit. `23,300

Capital A/c

Particulars	A(Rs)	B(Rs)	Particulars	A(Rs)	B(Rs)
			By Balance b/d	30,000	40,000



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



	Bank a/c Dr. Calls in arrear a/c Dr. To Equity share allotment a/c (Allotment money received except on 240 shares applied by Kumar)	?	?	
	Equity share first call a/c Dr. To Equity share capital a/c [First call money due on 10,000 shares @ `3 per share]	?	?	
	Bank a/c Dr. Calls in arrear A/c Dr. To Equity share First call a/c (First call money received except on 240 shares applied by Kumar)	?	?	
	Equity share Second and Final Call a/c Dr. To Equity share capital a/c [Second call money due on 10,000 shares @ `2 per share]	?	?	
	Bank a/c Dr. Calls in arrear a/c Dr. To Equity share second and Final call a/c (Second and Final call money received except on 240 shares applied by Kumar)	?	?	
	Share Capital A/c Dr. To Share Forfeited A/c To Calls in Arrear (Forfeited all shares of Mr.Kumar)	?	? ?	
	Bank A/c Dr. Share forfeited A/c Dr. To Share Capital Reissued 100 forfeited shares of Mr. Kumar @ 9 per share fully Paid	? ?	?	
	Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?	

Ans. Calls in arrear allotment ` 520 and Capital Reserve `140

4	Fill in the blanks from the following Journal entries and Narration	4
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INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



<i>Particulars</i>	<i>Dr.</i>	<i>Cr.</i>	
Bank a/c Dr. To Equity share application a/c [Application money received on 30,000 shares @ Rs,2 per share]		?	?
Equity share application a/c Dr. To Equity share capital a/c To Bank a/c To Equity share allotment a/c (shares application money adjusted)		?	? 12,000 8,000
Equity share Allotment a/c Dr To Equity share capital a/c To Securities Premium Reserve A/c [Allotment money due on 20,000 shares @ `5 per share including premium `2 per share}		?	? ?
Bank a/c Dr. Calls in arrear a/c Dr. To Equity share allotment a/c (Allotment money received except on 300 shares)		? ?	? ?
Equity share first call a/c Dr. To Equity share capital a/c [First call money due on 20,000 shares @ `3 per share]		?	?
Bank a/c Dr. Calls in arrear a/c Dr. To Equity share First call a/c (First call money received except on 500 shares)		? ?	? ?
Equity share Second and Final call a/c Dr. To Equity share capital a/c [First call money due on 20,000 shares @ `2 per share]		?	?
Bank a/c Dr. Calls in arrear a/c Dr. To Equity share second and Final cal a/c (Final call money received except on 500 shares)		? ?	? ?



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To Share Forfeited A/c To Calls in Arrear (Forfeited all unpaid shares.	?	?	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital Reissued all the forfeited shares @ 9 per share fully Paid	?	?	?	
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?	?	

Ans. Calls in arrear allotment ` 1,380 and Capital Reserve `1,220

5	Fill in the blanks from the following Journal entries and Narration		4																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%; text-align: left; border-bottom: none;"><i>Particulars</i></th> <th style="width: 10%; text-align: center; border-bottom: none;"><i>Dr.</i></th> <th style="width: 10%; text-align: center; border-bottom: none;"><i>Cr.</i></th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;"> Bank a/c Dr. To Equity share application a/c [Application money received on 90,000 shares @ Rs,3 per share] </td> <td style="text-align: center; vertical-align: top;">?</td> <td style="text-align: center; vertical-align: top;">?</td> </tr> <tr> <td style="padding: 5px;"> Equity share application a/c Dr. To Equity share capital a/c (shares application money adjusted) </td> <td style="text-align: center; vertical-align: top;">?</td> <td style="text-align: center; vertical-align: top;">?</td> </tr> <tr> <td style="padding: 5px;"> Equity share Allotment a/c Dr. To Equity share capital a/c [Allotment money due on 90,000 shares @ `4 per share } </td> <td style="text-align: center; vertical-align: top;">?</td> <td style="text-align: center; vertical-align: top;">?</td> </tr> <tr> <td style="padding: 5px;"> Bank a/c Dr. To Equity share allotment a/c (Allotment money received) </td> <td style="text-align: center; vertical-align: top;">?</td> <td style="text-align: center; vertical-align: top;">?</td> </tr> <tr> <td style="padding: 5px;"> Equity share first and Final call a/c Dr. To Equity share capital a/c [First call money due on 90,000 shares @ `3 per share] </td> <td style="text-align: center; vertical-align: top;">?</td> <td style="text-align: center; vertical-align: top;">?</td> </tr> </tbody> </table>	<i>Particulars</i>	<i>Dr.</i>	<i>Cr.</i>	Bank a/c Dr. To Equity share application a/c [Application money received on 90,000 shares @ Rs,3 per share]	?	?	Equity share application a/c Dr. To Equity share capital a/c (shares application money adjusted)	?	?	Equity share Allotment a/c Dr. To Equity share capital a/c [Allotment money due on 90,000 shares @ `4 per share }	?	?	Bank a/c Dr. To Equity share allotment a/c (Allotment money received)	?	?	Equity share first and Final call a/c Dr. To Equity share capital a/c [First call money due on 90,000 shares @ `3 per share]	?	?		
<i>Particulars</i>	<i>Dr.</i>	<i>Cr.</i>																			
Bank a/c Dr. To Equity share application a/c [Application money received on 90,000 shares @ Rs,3 per share]	?	?																			
Equity share application a/c Dr. To Equity share capital a/c (shares application money adjusted)	?	?																			
Equity share Allotment a/c Dr. To Equity share capital a/c [Allotment money due on 90,000 shares @ `4 per share }	?	?																			
Bank a/c Dr. To Equity share allotment a/c (Allotment money received)	?	?																			
Equity share first and Final call a/c Dr. To Equity share capital a/c [First call money due on 90,000 shares @ `3 per share]	?	?																			



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Bank a/c Dr. Calls in arrear A/c Dr. To Equity share First and Final call a/c (First and final call money received except on 500 shares)	?	?	?	
Share Capital A/c Dr. To Share Forfeited A/c To Calls in Arrear (Forfeited all unpaid shares.)	?	?	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital Reissued 300 forfeited shares @ 8 per share fully Paid	?	?	?	
Share Forfeited A/c Dr To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?	?	

Ans. Capital Reserve `1,500

6. Fill in the blanks from the following Journal entries and Narration

Share Capital A/c Dr. To Share Forfeited A/c To Share allotment A/c To Share First and final Call A/c (Forfeited 700 Equity shares @ `10 each issued at par for non- payment of allotment money `4 per share and First and Final call @ `2 per share)	?	?	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital Reissued all the forfeited shares @ 9 per share fully Paid	?	?	?	
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?	?	

Ans. Capital Reserve `2,100

7. Fill in the blanks from the following Journal entries and Narration



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To Share Forfeited A/c To Share Allotment To Share First and Final Call (Forfeited 900 Equity Shares @ `10 each issued at a premium of 20% for non-payment of allotment money including Premium `6 per share and First and Final call @ ` 3 per share).	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital (Reissued 600 of the forfeited shares @ `8 per share fully Paid)	?	?
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?

Ans. Capital Reserve `600

8. Fill in the blanks from the following Journal entries and Narration

Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To Share Forfeited A/c To Share Allotment To Share First and Final Call (Forfeited 800 Equity Shares @ `10 each issued at a premium of 40% for non-payment of allotment money `7 per share including premium `2 per share and First and Final call @ ` 2 per share).	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital (Reissued 500 of the forfeited shares @ `9 per share fully Paid)	?	?
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?

Ans. Capital Reserve `1,000



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



9. Fill in the blanks from the following Journal entries and Narration.

Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To Share Forfeited A/c To Share Allotment (Forfeited 1,000 Equity Shares @ `10 each issued at a premium of 30%, `9 called up including premium `2 for non-payment of allotment money `4 per share including premium Re.1)	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital (Reissued 800 of the forfeited shares @ `9 per share fully Paid)	?	
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	

Ans. Capital Reserve `2,400

10. Fill in the blanks from the following Journal entries and Narration.

Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To Share Forfeited A/c To Share Allotment (Forfeited 2,000 Equity Shares @ `10 each issued at a premium of 40%, `8 called up including premium `3 for non-payment of allotment money `5 per share including premium `2)	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital (Reissued 1,500 of the forfeited shares @ `4 per share)	?	
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	

Ans. Capital Reserve `1,500

11. Fill in the blanks from the following Journal entries and Narration.



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Share Capital A/c Dr. To Share Forfeited A/c To Share Allotment To Share First and Final Call A/c (Forfeited 300 Equity Shares @ `10 each issued at par for non-payment of allotment money `4 per share and First and Final Call ` 2 per share.)	?	
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital (Reissued 200 of the forfeited shares @ `8 per share fully paid)	?	?
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?

Ans. Capital Reserve `400

12. Fill in the blanks from the following Journal entries and Narration.

Share Capital A/c Dr. To Share Forfeited A/c To Share Allotment (Forfeited 400 Equity Shares @ `10 each issued at a discount of 10%, `6 called up for non-payment of allotment money `4 per share.)	?	
Bank A/c Dr. To Share Capital To Securities Premium Reserve A/c (Reissued 300 of the forfeited shares @ `8 per share.)	?	? ?
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	?

Ans. Capital Reserve `600

13. Fill in the blanks from the following Journal entries and Narration.



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Share Capital A/c Dr. To Share Forfeited A/c To Share Allotment (Forfeited 1,200 Equity Shares @ `10 each issued at par, `7 called up for non-payment of allotment money `3 per share.)	?	? ? ?
Bank A/c Dr. Share forfeited A/c Dr. To Share Capital (Reissued 500 of the forfeited shares @ `8 per share fully paid up.)	? ?	 ?
Share Forfeited A/c Dr. To Capital Reserve (Balance of share forfeited Account transferred to Capital Reserve A/c)	?	 ?

Ans. Capital Reserve `1,000

14	Fill in the blanks from the following Journal entries and Narration		
	<i>Particulars</i>	<i>Dr.</i>	<i>Cr.</i>
	Bank a/c Dr. To Equity share application and Allotment a/c [Application money received on 60,000 shares @ `12 per share including premium `2 per share]	? 	 ?
	Equity share application and Allotment a/c Dr. To Equity share capital a/c To Securities Premium Reserve A/c To Bank (40,000Shares application money adjusted towards Share Capital and Securities Premium and balance refunded.)	? 	 ? ? ?

15	Fill in the blanks from the following Journal entries and Narration		
	<i>Particulars</i>	<i>Dr.</i>	<i>Cr.</i>
	Bank a/c Dr. To Equity share application and Allotment a/c [Application money received on 24,000 shares @ `10 per share at par.]	? 	 ?



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Equity share application and Allotment a/c Dr. To Equity share capital a/c To Bank (20,000 Shares application money adjusted towards Share Capital and balance amount refunded)	?	? ?
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16	Fill in the blanks from the following Journal entries and Narration		
	<i>Dr.</i>	<i>Cr.</i>	
<i>Particulars</i>			
Plant and Machinery a/c Dr. To Malhotra Brother a/c [Plant and Machinery purchased from Malhotra Brothers]	?	?	
Malhotra Brothers A/c Dr. To Bank (Part payment made through a bank draft)	1,00,000	1,00,000	
Malhotra Brothers A/c Dr. To Equity Share Capital To Securities Premium Reserve A/c (7,000, 9% Preference shares were issued @ `100 each at a Premium of 10%)	?	? ?	

Value of Plant and Machinery `8,70,000

17	Fill in the blanks from the following Journal entries and Narration		
	<i>Dr.</i>	<i>Cr.</i>	
<i>Particulars</i>			
Plant and Machinery a/c Dr. To Milton Brother a/c [Plant and Machinery purchased from Milton Brothers]	?	?	
Milton Brothers A/c Dr. To Bank (Part payment made through a bank draft)	2,10,000	2,10,000	



**INDIAN SCHOOL DARSAIT
DEPARTMENT OF COMMERCE**



Milton Brothers A/c Dr.	?	
Discount on issue of Debentures A/c Dr.		?
To 12% Debentures		?
(11,000, 12% Debentures were issued @ `100 at a discount of 10%)		

Value of Plant and Machinery `12,00,000