

## Ex Interest & Curr Interest

1/8

The Co. purchased 1000 <sup>12%</sup> deb<sup>n</sup> of Rs 100 at Rs 98  
Ex Intt / Curr Intt: The total <sup>12%</sup> deb<sup>n</sup> were 10,000  
 and the date of Interest is 30/9 & 3/3.

$$\text{Intt} = 1000 \times 12\% \times \frac{4}{12} \text{ (A.M.J.J)} = 4000.$$

Ex Interest (Price excluding  
Intt)

Deb <sup>n</sup>	98000
Intt	4000

Curr Interest (Price is  
including  
Intt)

BK	98000
	4000 Intt
	deb <sup>n</sup> 94000

	for cancellation	for Investment (own deb <sup>n</sup> )
Exh <sup>tt</sup>	Debenture Dr 100000 Deb <sup>n</sup> Int <sup>n</sup> Dr 4000 to Bank 102000 to SF/CR 2000	own deb <sup>n</sup> Dr 98000 Int <sup>n</sup> on own deb <sup>n</sup> Dr 2000 to Bank 102000
Comm <sup>tt</sup>	Debenture Dr 100000 Deb <sup>n</sup> Int <sup>n</sup> Dr 4000 to Bank 98000 to SF/CR 6000	own deb <sup>n</sup> Dr 94000 Int <sup>n</sup> on own deb <sup>n</sup> Dr 4000 to Bank 98000

Q 10

Del<sup>n</sup> Dr 520000

← Face Value

Del<sup>n</sup> Intt Dr 150000

← Intt

to Bank 500000.

← Pay

to SF/CR 350000

← Bal fig .

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$\frac{16}{01}$  Del<sup>n</sup> Dr 100000  
 Del<sup>n</sup> Intt Dr 2000 ★  
     to Bank 99000  
     to CR 3000

$$1000 \times 100 \times 12\% \times \frac{2}{12} = 2000$$

$$97 \times 1000 + 2000 = 99000$$

$\frac{18}{01}$  own del<sup>n</sup> Dr 47000  
 Intt on avendel<sup>n</sup> Dr 2000 🍏  
     to Bank 49000

$$500 \times 98 = 49000$$

$$500 \times 100 \times 12\% \times \frac{4}{12} = 2000$$


30/9

Del<sup>n</sup> Intt Dr 54000 ★  
     to Intt on o/d 15000 🍏  
     to Bank 39000.

$$9000 \times 100 \times 12\% \times \frac{6}{12} = 54000$$


$$2500 \times 100 \times 12\% \times \frac{6}{12} = 15000$$

$\frac{1}{10}$  Deb<sup>n</sup> of 20000  
 to own deb<sup>n</sup> 170000  
 to CR 30000.

$\frac{1}{12}$  own deb<sup>n</sup> of 148500  
 Intt on own deb<sup>n</sup> of 3000   
 to Bank 151500

$$1500 \times 99 + 3000 = 151500$$

$$1500 \times 100 \times 12\% \times \frac{2}{12} = 3000$$

$\frac{1}{3}$  Deb<sup>n</sup> of 20000  
 Deb<sup>n</sup> Intt of 1000   
 to Bank 20200.  
 to CR. 800

$$20000 \times 12\% \times \frac{5}{12} = 1000.$$

$$200 \times 101 = 20200. \text{ BK}$$

3/3 Deb<sup>n</sup> Intt Dr 40800  
 to Intt on own deb<sup>n</sup> 12000  
 to Bank 28800

Deb<sup>n</sup> Dr 200000  
 to own deb<sup>n</sup> 195500  
 to CR. 4500

Deb<sup>n</sup> Dr 480000  
 to Bank 480000



$6800 \times 100 \times 12\% \times 6/12$

$2000 \times 100 \times 12\% \times 6/12$

P&L Dr 97800

to Deb<sup>n</sup> Intt 97800.

$(2000 + 54000 + 1000 + 4800)$

Intt on own deb<sup>n</sup> Dr 22000

to P&L 22000.



$-2000 + 15000 - 3000 + 12000$

deb<sup>n</sup> red fund a/c.

5/5 owned <sup>n</sup> 16*	bal b/d	713200
	DRFI	350*
CR 599	8/5 owned <sup>n</sup>	42*
	DRFI	200*
	Deb <sup>n</sup>	23.*
	P&L.	20000
	Int on DRFI	36590.

bal yd

Deb<sup>n</sup> red fund Investor

bal b/d.	714000	Bank	24200
DRF	350		
DRF	200	Bank	5100
Bank	236590.	bal yd	
7.5% debenture			
To owned <sup>n</sup>	19977	bal	2192000
DRF	23.		
bal yd			





own del<sup>n</sup>.

	FV	C		FV	C
1/4 To Bank	15000	15015	5/5 By Bank	10000	9950
10/4 To Bank	10000	9900	DRF		16
8/5 To DRF		42	8/5 By Bank	5000	5025
13/6 To Bank	20000	20000	Del <sup>n</sup>	20000	19937
			bal <sup>d</sup>	<u>          </u>	<u>          </u>

5/5 SP 9950

$$-\text{cost } \frac{15015 + 9900}{25000} \times 10000 = 9966$$


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loss 16

8/5 SP 5025

$$-\text{cost } \frac{15015 + 9900 - 9966}{25000 - 10000} \times 5000 = 4983$$


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P 42





1/4 Bank of 24200

to DRFI 23850  
to DRF 350.

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13/6 Bank of 5100.

to DRFI 4900  
to DRF 200

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Del<sup>n</sup> of 20000

to cur del<sup>n</sup> 19977  
to DRF 23.

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15015 + 9900 + 20000  
- 9966 - 5025  
          + 42           x 20000  
30000

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P&L of 10000  
to cost model<sup>n</sup> 10000