

INVESTMENT A/c

(a) Fixed income invest

Date Par FV cost int.

$$\text{ex int} = \text{incl}^n \text{ int} \\ (\text{calculate cost + int})$$

$$\text{cum int} = \text{incl}^n \text{ int} \\ (\text{seq cost \& int})$$

by default always assume
"EX INT"

Profit or loss:- wtd avg cost

$$\begin{array}{cc} \text{FV} & \text{cost} \\ \text{xx} & \text{xx} \\ \times & \bigcirc \end{array}$$

$$\text{cost} - \text{SP} = \text{P/L}$$

if held as stck in trade.

- LIFO / FIFO.

Opening bal / clⁿ bal

int accrued (both opⁿ + clⁿ)

Value invest @ COST OR
mv which ever is lower.

AS-13

mv - loss - revaluation - P&L

Expenses.

(com, stamp charges, brokerage)

Purchase

(+) cost

Sell

★★
(-) SP

Brokerage always on
price "quoted"
(ex/cum)

int a/c bal → to P&L
(after clⁿ accrued int)
FV, cost, int - bal old

(b) conversion of debⁿ → eq. sh.

- Equity shares
To bebn A/c.
- X P/L on conversion

date Par FV cost div

dividend

Pre acquisition

↓ cost of invest
∴ cost - Cr side

Post acquisition.

↓ regular div income.
'div' - Cr side.

(c) bonus shares

- free of cost ∴ cost = NIL
- only "FV"
- consider wtd avg cost (FV) to find P/L

(d) rights issue

Rights issue

accepted

↓
normal
purchase

renounced/sold.

↓
P&L
other income.

* Face value never changes for any invest
(debⁿ = 100 ES = 10 mostly)

* calculate "int" correctly
(month → last jib declare hua tab
use)

* int date -
year end date - > very careful