Amount Amount L.F. Date **Particulars** (Dr.) (Cr.) 2012 Bank A/c Dr. 50,00,000 To 8% Debentures Application and Allotment A/c Oct 1 50,00,000 (Being application money received) 50,00,000

In the Books of Kaveri Ltd. Journal Entries

Oct. 1 8% Debentures Application A/c Dr. To 8% Debentures A/c (Being application amount transfer to debenture account)

Debenture Redemption Investment A/c

(Being investment amount withdrawn)

debentures to pe redeemable)

To Debenture holder's A/c

(Being redemption amount due)

To General Reserve A/c

Debenture Redemption Reserve A/c

transfer to general reserve account)

(Being investment made 15% of the value of

To Debenture Redemption Investment A/c

(Being payment made to debenture holders)

(Being amount of debenture redemption reserve

2015

Mar. 31

April 30

2016 Mar 31

Mar. 31

Mar. 31

Mar. 31

debenture issued)

To Bank A/c

8% Debentures A/c

To Bank A/c

Debenture holder's A/c

Bank A/c

Surplus of Statement of Profit and Loss A/c

Dr.

To Debenture Redemption Reserve A/c (Being profit transfer P & L, of the nominal value of

Dr.

Dr.

Dr.

Dr.

Dr.

50,00,000

12.50.000

7,50,000

7,50,000

50,00,000

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