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	for use by ICAI only		•		
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		ACCOUNTANTS OF MAY 2015	INDIA		•
To be ticked (~					
Q.No. by the candidat against the Questions answe	te (To be filled by Exa	e Total	<b>0 4</b> JUN 2019		
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## **INSTRUCTIONS TO THE CANDIDATE**

## .nswers are not to be written on this page

suld be written in figures and words in the allotted space at the right hand corner of the ally and nowhere else including additional answer book/s and graph paper.

.oer should be written in the box in numbers and darken the appropriate circles of the OMR a provided in the right hand corner of the cover page with **Black** / **Blue** ball point pen.

All particulars such as name of Examination, Group No., Paper No. and subject at the appropriate space at the left hand upper corner.

- 4.Remove the Bar Code sticker of the particular paper from the Attendance sheet and affix the same on the box provided in the right hand corner of the cover page.
- 5.Since a machine will read the Roll no., please check and ensure that Roll number written in numbers, words and circles darkened are correct. In case any candidate fills this information wrongly, Institute will not take any responsibility for rectifying the mistake.

6. The answers should be written neatly and legibly

- 7. The answer to each question must be commenced on a fresh page and question number prominently written at the top of each answer. Alternatively, the question number should be distinctly written in the margin.
- 8. The answer to each question in all parts should be fully completed in one page or in a consecutive set of pages, before the next question is taken up.

9. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark, symbols like "OM", "Sri", "Jesus", "786", etc., will tantamount to adoption of "unfair means"

10. Before submission of answer book to the invigilator take care to score out (X) blank pages, if any, that you might have left.

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	(Ques 4(a))											
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04	Pauticu	laus.		Ŧ		Pauticul	aus	2.	£			
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1200	Monika -				0d	loubtful	olebt		2000.			
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121.	alu.	Pau	hand	Cabile	0 D	iccount			G			
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•	(WN182).		20,17		1 /	General						
	To Zoya'o				R	eservice Alc	4000	4000	4000			
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	To bal cld	108125	83125	s	By	ledhanthAic PIL Suspens		C	4375			
4					By	PIL Suspens	els)		1875			
/				1		Revaluation	8500		8500.			
		112500	87500	98125	V		112500	87500	98125			
			. Le la	Al.	1							

(3)	SULVEY APTECA								
	as at 1st July, 2018.								
	diabilities	Ŧ	abset	F					
		20,000 .	dand and Building	175000					
	Capital Accounts:		gnuestments.	65000					
	Monika - 108125		Stock in tuade.	13500					
	Yedhant _ 83125	491250.	Thade Receivables.	35000					
	Zoya's Executor Ale,	98125.	<u>^</u> .	7000					
			Cash at bank	12000.					
-			Publit and Lass Suppen	e 1875.					
		309375		309373					
	11/2 1.0 0 11								
	Mouking Motes	0-							
11	Calculation of	0		1.					
(	Calculation of Greedwill :-								
	Avenage molit = 85000 + 20.000 + 22.500 + 2500								
N. I.I	+ <u>28750</u> 5.								
2									
-	= 26250.								
	Groodwill = 26250.								
	Loya's share of Goodwill = 8750.								
	(	1							
T									

121	Calculation of Gaining Ratio :-
	Graining Ratio = New Snake - Old Snake
	$\frac{\text{Monika} - 1 - 1}{2 3 3 . 6}$
	Vedhant = 1 - 1 = 1 2 3 6
	So, Grouduni'll to be Olebited its thilu Alcs and B- Graining Ratio -1:1]
12	$\frac{Monika}{d} = \frac{8150 \times 1}{d} = \frac{4375}{d}$
_	Yedhant = 8750 x 1 = 4875
(3).	Shave of publit 8-
	Annage $puppil = 25000 + 20,000 + 22500$ 3.
	- 22500. ·
	$\frac{80}{3}$   $\frac{1}{3}$   $\frac{3}{3}$   $\frac{3}{12}$
1	= 1875.
$\hat{0}$	

( , , , ,	· · //	the yeah e 14100.	Ind don Alc nding 31 <sup>St</sup> Dec. 2018. O Tautiana By Sales 9000. L-J Sales Return (100.0) By Closing Stock	-8000
	Du. fou d Pautialians To opening stock To punchases 12000 -shurchase Return (2000)	the yeah e 14100.	nding 31 <sup>St</sup> Drc. 2018 <u>O Tauttautaus</u> By Sales 9000. L-J Sales Return (100.0)	÷
	Du. fou d Pautialians To opening stock To punchases 12000 -shurchase Return (2000)	the yeah e 14100.	nding 31 <sup>St</sup> Drc. 2018 <u>O Tauttautaus</u> By Sales 9000. L-J Sales Return (100.0)	÷
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	To opening stock To punchases 12000. -Shurchase Return (2000)	U400.	By Sales 9000. L'I Sales Return (100.0)	
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	-shinchase Return (2000)	10,050	1- J Sales Return (100.0)	-8000
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		1100.		
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	To tax and		By Gruon bublit	1100.
	unsurence -500.		By Commission 500.	CHOU.
ŀ	+ Jourstanding 200	-700 .		400
	To Bad debts.	-500-	By Accused Interest	
	Ro deputicition	160 .		\$500.
	To outstanding Salary	2600	grad was.	~~ 300,
	To tax and 0			
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42	To Resence you B.D.	5000		
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	Balance Sheet								
	0.0	OLF 318+7	per, 2018.						
	L'abilities	, Ŧ	Anet	F.					
	Capital 16000.	a mat a 11-	ash in hand.	1500.					
	1-2 Quaning (2000)		Debtaus. 5000	5000					
	1-3 Net 6000 (2500)	41500	Inus						
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	outstanding tox		Investments. c	4000.					
	Cueditous.		funiture 1600						
	Aduance Commission	100.	1-J Deputiciation (160)	4440.					
/	Bills payable	2500.	Billo Receivable	3000.					
5	outstanding salary.	100.	· Closing stock	4500.					
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	Du.	Contraction of the local data and the local data an	fou Bad debots.	<u>lu</u>					
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	a state and a state	34							

		Ques 3(a)	4000 · ·				
Ques 3(a)	a)]						
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	Pauticulares	Ŧ	Panticulaus	₹			
	To Joint Bank Alc -	145,00,000	By Ro Alc-Sale	128,00,000			
	To Jaint Bank ALC -	2750,000	By So Arc-Sale	56,00,000			
	TO R'O ALC (WNI)	256,000.	0				
	To S'o Co ALC (Wriz)	H2000.	in the last				
	To publit (2:1)	4	States of the second				
	R' - 521333:		Strand Mr.				
-02	5 - 2606672	182,000	the part of the second				
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-	^	ant Bank	Alc	ĥy.			
	Pautialaus	₹	Pauticulaus	¥			
	TO RO ALC L	100,00,000	By Joint Venture a	F4500,000			
<u></u>	To So Ale L	50,00,000	By Joint Venture	2750,000			
	1 .1	(2022667·	V				
12	To S'S ALC ~	(227333	- Andread and a				
		17250000	STO I	14250000			
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	To Joint Venture	1,28,00,000.	By Joint Bank All	<u>F</u>			
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## Downloaded from Telegram : https://t.me/carotes\_foundation DO NOT WRITE ANYTHING HERE Account. 86 Du Qu. £ Pauticulaus Pauticulaus By Joint Bank All 1 50,00,000 To Joint Venture 5600,000 By Joint Venture 112,000. By Joint Venture 1 260667. n By Joint Bank Ale × 227333. 5600,000 5600,000 分 Wouking Motes 8-DO NOT WRITE ANYTHING R's Commission 12800,000× 2 256000 11 2 -100 HERE = 112000 0'3 Commission = 5600,000 x 2 121 100 ↔ DO NOT WRITE ANYTHING HERE

	Ques 3(b)								
To Due 3(6)	Journal Entries								
1- www.ocu									
Date	Particulaus	1	f Qu (F)	(u. (J).					
2018.	a second respective a			<u>uv (e).</u>					
1 Jan	Bills Receivable (1) ALC &	Ju	16000	-					
	Bills Receivable (2) ALC Q	<b>u</b> .	25000	-					
	To Vishal's All		-	41000					
	(Being bills duaren by Akshay)								
1.10.	11								
4 May.	Vishallo ALC 0	On	16000	-					
12	8 Bills Receivable (1) ALC		-	16000					
	(Being first bill cancelled).								
-		-							
GMan.	Bills Receivable (3) Alc of								
	To Vishal's Alc	Der	16400	`					
	To gnitues ALC (16000 XISX 2	+	-	16000					
1.	. 100 12		-	400					
	(Being new bill duaron).								
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1									

25 May	Bank Alc Qu	84450.	-
asmuu	Rebete AIC Du	250	J
L	To Bills Receivable (2) Atc.	-	\$5000
	(Being will metimed).		
	and the second		
7 May.	Vishal's All de	16400	-
	To BILLS Receivable (3). ALC	5	16400
the	(Being Vishab became insolvent)		
-		2	
-index	NY I		
7 May.	Bank Atc Du	8200	1 1
0	Bad plets Alc der.	8200	
	To Vishallo Ale	1	16400
	(Being paut payment unceined).		
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Downloaded from Telegram : https://t.me/canotes\_foundation CL) Ques 3 (c)(ii) DO NOT WRITE ANYT Q ac Mii) Statement showing Regalty payable. yean. Coal extracted Reyarty Shoutwalk Shoutway Royalty Vended @ #25/ton ing alloued king menoupayable bed. 3000 2014 45000. 175000 250,000 2015 4800 120,000 130,000 \$50,000 2016 10,600 265000 15000 . 250,000 2017 16800 420,000 170,000 250,000 2018. 21000. 525000 120,000 405000. 56200 403000 30 5000 305000 1405000 DO NOT WRITE ANYTHING HERE Ð

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	Ques 2(a)		
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Quesda			
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	Bank Reconciliation Stateme Dr on 30th June, 2018		
	Pauticulaus.	Détails	Smount
lij.	Debit balance as pur Pass Book.		25000.
3	Customer in the bank.	400.	-
liiij.	Cheques issued but not puesented.	14000~	-
(iv).	Cheque mecouded in fas Cash book	(4000)-	-
	I but not banked.		2.1
101.	Cheques sent but not collected.	(6000).	
(vi)	Difuect payment by bank.	(600) -	
luiio	Interest on Oourdudgt charged	(1600)	
	by bank. D		
Wiii).	Bank Chauges entered funice	<u>Bq.</u>	
	in ash book.	(70).	106
	Answance Changes paid by bank area of lash Book	2000].	/
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And in the second secon	Cuedit balance as jour Cash Book.		25210
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Date	Pauticulaus	16	Amoun	t Date	2 Pauticulaus.	
			(7)			EZ)
2015		E		2015	· site and si	
1 Jan	To Bank Alc.	L	40,000	31 Dec	By Depreciatio	4000
	(37000 + 3000)		· ·		By bal cld	36000
		2	40000	a lin	.0	40,000
2016			1	2016.		
1 Jan	To bal bld.	L	36000	31Dec	By Depreciation	
1 July	To Bank Alc	-	10,000	· .	(5400+ 450)	16150.
	Call All All		100 h 1		By baldd	39850
9.4.11		6	46000		0	46000
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1 Jan	To bal blod		39850.	1 July	By Depreciation	1. 2295.
IJuly	To bank Hc	_ U	\$5000.	<u> </u>		\$8000.
			in the		By PIL AIC!	305.
				31Dec.	By Depreciation	326 -
		-	1100	0	By balciol .	30987-6
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2018	Q hal 11-1		20.00	2018.		
1 Jan	To bal blol.	U	30987 6	1 Juy	By Depreciation	590.

	o : ;.,	15 • • • • • • • • • • • • • • • • • • •			
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DO NOT			31 Dec	By Depreciatio	0 48469
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		1-Jepreciation.	(2295		(1875).
	2018.	wor	2830	the property of the state of the	23125.
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		1		4272 1	19656.
-	1	1-3 Sale.	- 112 day	2000	······································
•		dess on sale.	the pro	1 5272	•
2			6	Contraction (Contraction)	
산   8		to sale.	28,000	· · · · · · · · · · · · · · · · · · ·	l
NOTW	1	Loss on Sale	305		
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NYTHIN	-			And the second s	
C DO NOT WRITE ANYTHING HERE	(10)	)	- Marine	the fact we	
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2.2.3.19.2	aues 6(a)					
A State		-				
aires 6(a)	In the books of Bhagmatidted.					
	Journal Entries.	; 	101.5.5.01	1		
Date	Pauticulaus	LF	Du. (F)	Cu. (7).		
	Bank Alc Qu.	141	900,000	-		
	To Equity Shaw Application Ale.		·	000,000		
	(Being applications fou account shares received).					
	000		*	1.000		
		-	10.23			
	Equily Share Apprication Ac Qu		900,000.	- 12		
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	Equity Shaw Allotment Ale Du		10,00,000	-		
	To Equity share apital ALC	-		10,00,000		
	(Being allotment moning due).					
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	Bank All Qu		400,000	1		
	To Equity shaw Allatment Alc.		-	700,000		
	(Being allatment money usceived).	-				
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17				
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	C 2 2 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	400,000	-	
	Equity Share first & final Call ALC aber To Equity share Capital ALC (Being first Call money due).		400,000	
	(Being first (all money due).			
	Bank Alc 204	394000		
	Callo-in-annien Ale ale	6000	-	
	The Louise show lived & lived Aller	0000	400,000	
	Being Call money unceined?		4007000	
	(Bary Uter money uncerter)			
			1	
1	Equity Shaw Capital AIC alu	30,00 0		
· 1	Equity Shaw Capital AIC 2011 To Equity Shawe forfeiture AIC		24000.	
-	To Calle - In - arbiten Alc	-	6000	
E no	(Being B's share forfited).			
	congriss roman for further je		1 1 1 2 1 2	
10 00 100 K	and a shearing the Att.	1. 1. A.		
	Bank All Du	15000.	-	
1	Equity Shave forfeiture Alc Du.	10,000.	-	
	Ro Equity Share Capital Alc	-	25000.	
	(Being Shames meissued).			
		and the star	in the	
	OJUDOS UNITE STATE OFFICE			
Second Second	Equity Shave Loupoting ALC and	10,000	1	
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	(Being transfer to Capital Reserve)	A Longt		

	Wouking Mades 5-	1	<u>0.11</u>		
UJ	Rugnafer ito Capital Resenue &-				
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1	3000				
6	= 10,000		an cane		
$\left( \right)$	and the second second second second		,		
	[aus 6 (b)				
Ques (16)			And Barry		
.Oc.L.	Journal Entuies-	part.	1		
2018	Pauticularis	4		(u. (F).	
Date 2018 1 Jan.	Bank Alc du	-	1800,000	-	
LC	(Bailo Level Q + Application Al c		-	1800,000	
2	B Debentime Application Al c Being 10% Debentimes the appli- ication many meceined).		Ma Such		
	uiter mony mecenned).		the light of		
	V	-	A THE THE A		
1 Jan.	Debenture application ALC Du		1800,000,	-	
	doss on vissue of Debentine Alc adu		300,000.	-	
LL	12 10% Debenture Alc			20,00,000.	
2	a priemium on medemption A/C		1	100,000	
	(Being lo'/o Debentures visued).		1. 26-1		

3 8 9 9	19			
30 June	Debentime Interest Acc d	24	100,0	00
	To Tos payable		-	10,000
12	B Debenture holden's ALC.		-	90,000
/	(Being Unterest due).	1		
. e	0	1	offerda.	
30 Fune	405 payable Alc du		10,000	-
	Debentilieholding Ale Du	-	90,000	1
1	B Bank Alc	1		100,000
-	(Being unterest paid).	+	*	
		+	1	
2.0	Palate Que Laur	1	100 000	
31 Dec.	Debentime Interest Alc dy Roman Los payable	-	100,000	
12		-		10,000
	B Debenfuleholden Alc (Being vintement due).		ali	90,000
	(Being anterest alle),	-		
	V	-		
31 Dec	Pos payable All ou	1	10,000	-
	Debenturie holden All acu		90,000	-
2	B Bank Alc	-tu-	4	100,000,
	(Being inturest due).			
		1	dings the	
		1	and a	4
31 Dec	Publit and loss ALC du		\$60,000.	-
1+3	To Debentime Interest Acc	1		200,000.
2	- B Loss on rissue of Debentime	-	-	60,000
(Norration	MBeing closs transformed).	-		
		-		And the second s

	Ques 6(c)
- Annaki	Janson
Ques 6 (c)	
	Statement for Calculation of muntary
	gnuentoury on 10th April 2019. 125000.
	(+) Sales. 20,000.
	1-) Gruss Judit (4000). 16000.
	HJ tuce Samples vissued 4000.
20001	
	1-3 Runchases. 10,000. 1-3. Groods still not (2000) (8000). mereined.
	1+1. Groods not included in Stocks. 20,000.
<u></u>	Value of Inventory on 31st Mar, 2019 1 157000
	Ullouking Notes 5-
(1):	arross profit 3-
B	$= 20,000 \times 25 = 4000.$
C	15.1.
	E) k

• • • •	21 20 4 0 4 21
	aues 1 (a)
Quesila,	
ເເງ	Tune .
2	Amount spert fou the construction of temporiary huits meressamy for Cinema House are Capital expenditure breause Huy are mon-turenning in nature and it is necessary for Cinema House without uchich Cinema fall Cannot be put to use.
(ໂເງິ.	False.
2	If the encour is posted in the uniong account on it is newitten on the numong side of the account, it is encour of <u>Commission</u> -
<u></u>	Error of principle melates to threating a metherine expense as Capital on Incating the sale of furniture as an ordinary sale.
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