CA INTER Advanced Accounts

Summary of Important Topics

Made by Rutuja Phatangare Student of CA. Jai Chawla Sir Face to Face Batch (Jan'25)

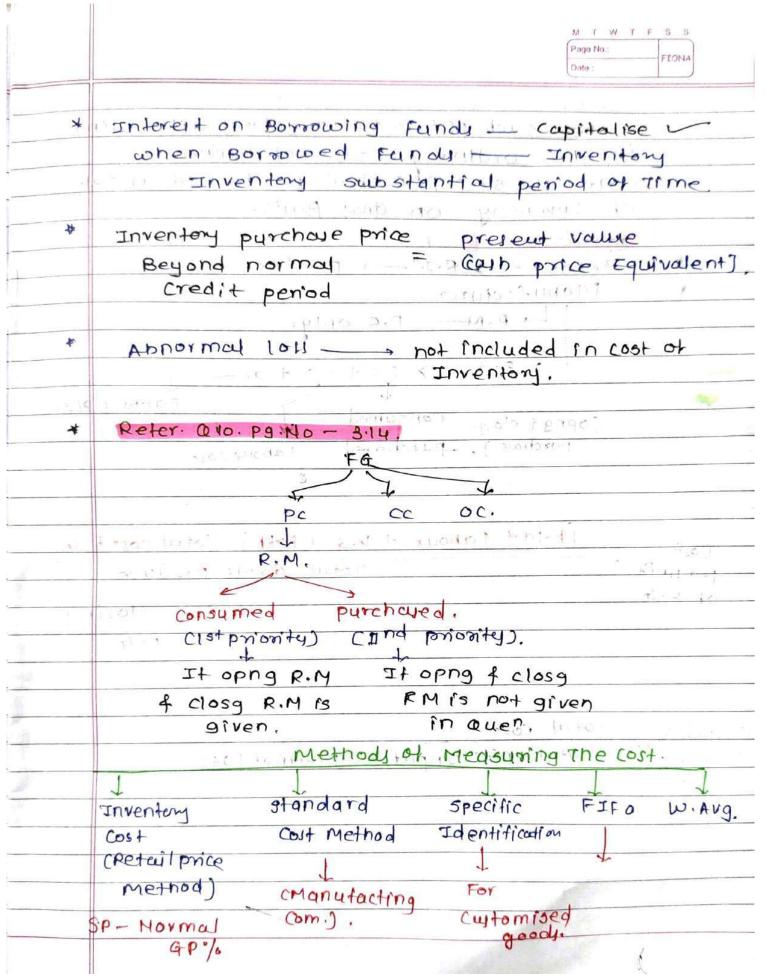
INDEX

Sr. No	Topic	Page No.
1	As 2 - Inventories	3
2	AS 10 – Property Plant & Equipment	8
3	As 13 – Accounting For Investment	16
4	AS 16 – Borrowing Cost	21
5	AS 26 – Intangible Assets	25
6	AS 19 - Leases	30
7	AS 18 – Related Party Disclosure	35
8	AS 28 – Impairment of Assets	38
9	AS 20 - EPS	43
10	AS 22 – Accounting For Taxes on Income	47
11	AS 4 - CONTINGENCIES & EVENTS	50
	OCCURRING AFTER THE BALANCE	
	SHEET DATE	
12	Amalgamation of Companies	57
13	Consolidated of F.S.	68
14	Internal Reconstruction	82
15	Buy Back	87

MTWTFSS Page No.: As-2 - Inventories. Date: 10 bolled 11 123 4 Meaning of NO+ Applicable Inventory. NRV cost Assett, _ mend in lange #. I. Construction - Biology Ag . Prod. HFC In the Forsale in product proces natural ger. In och to or wing 01 produ rendening Reliable evidence teom 6 sale event after BIsdate - 1/1 R.M W. Tip OFG sold at NRV CFG) Est.S.P 1-1-1- C CD cost CD Further cost RM = cost 10 FG sold at below cont cost to to sell complete RM = RID Cost OY org cost and the section application Inventory. Cost on inperbation OC La it to of bringing mode IP+Tay (non refurd) the Invento prod oH. Freight Inwood labour to saleuble (-) Trade Disc condn () Rebate (Incentative) (occution

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Bayed on Basedon Actual 9H normal 2 84 20 11 11 12 2 capacity. production level. (cupto normal or below). self-mediated prodh Bourd on Actual 1-evel My Hig) (Revised Reut) Cabnormally Hig) How to Find the NRV ?-NRV is the estimated selling price at which the Inventory will be sold after BIS pare. In Actual practice entity we to measure the NRV at the time of finalisation of Acts and Accounts are obviously finalised after the BIS pate. Hence the Actual sale price [sale event]. after BIs date is the Best evidence to measure the NRV. cash discourt ko purchase cost se les nhi legrenge. It prod n level is normal or below normal then the fixed old shall be allocated to the cost of Inventory as per normal capacity. It production levels are above the normal CAbnormally High Then Fixed of H shall be alocated based on Aeteral capacity.

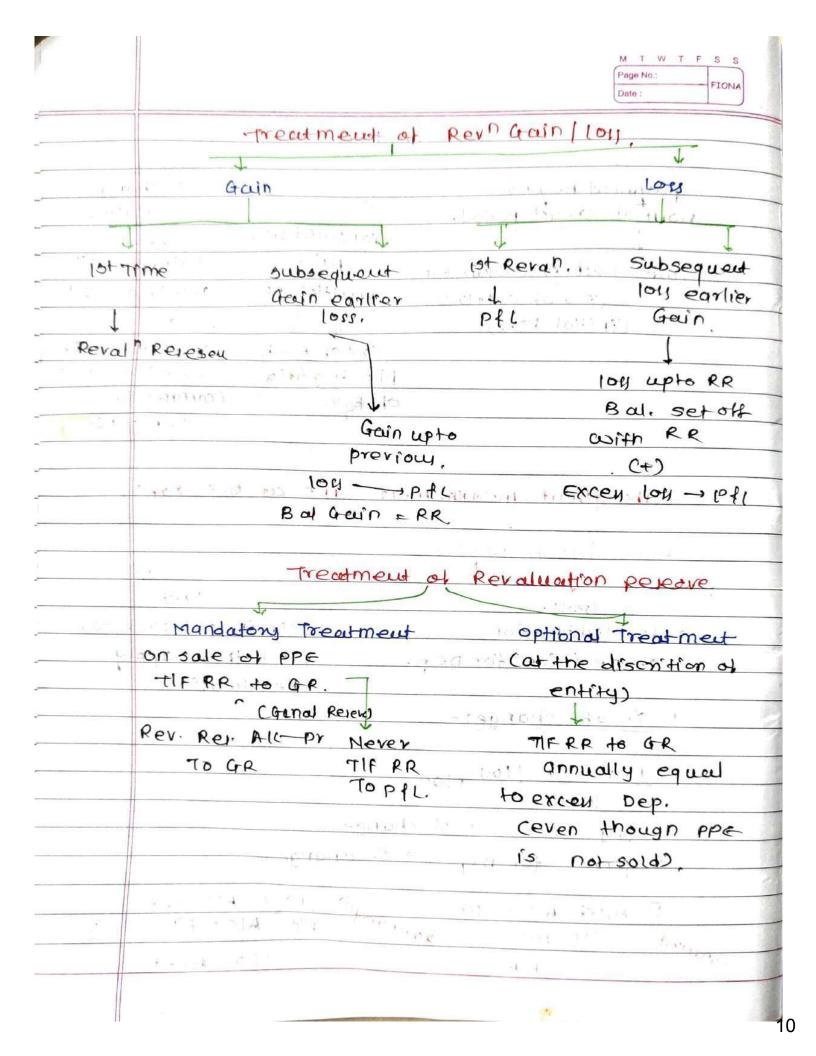


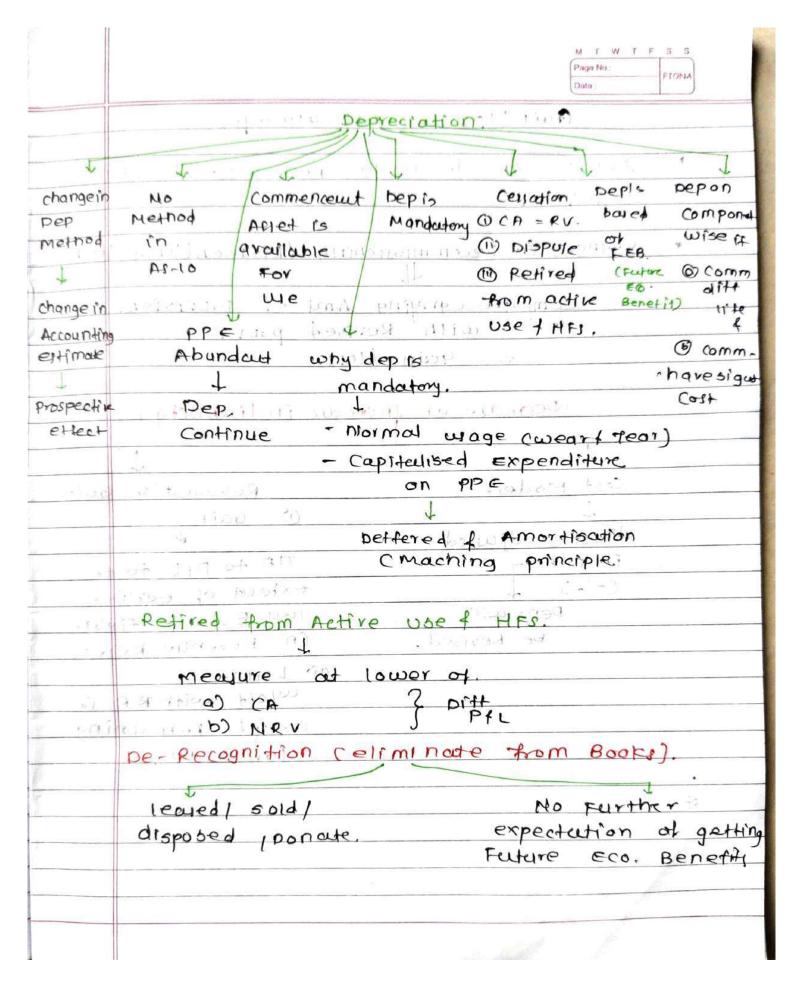
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+	Manufacturer.		
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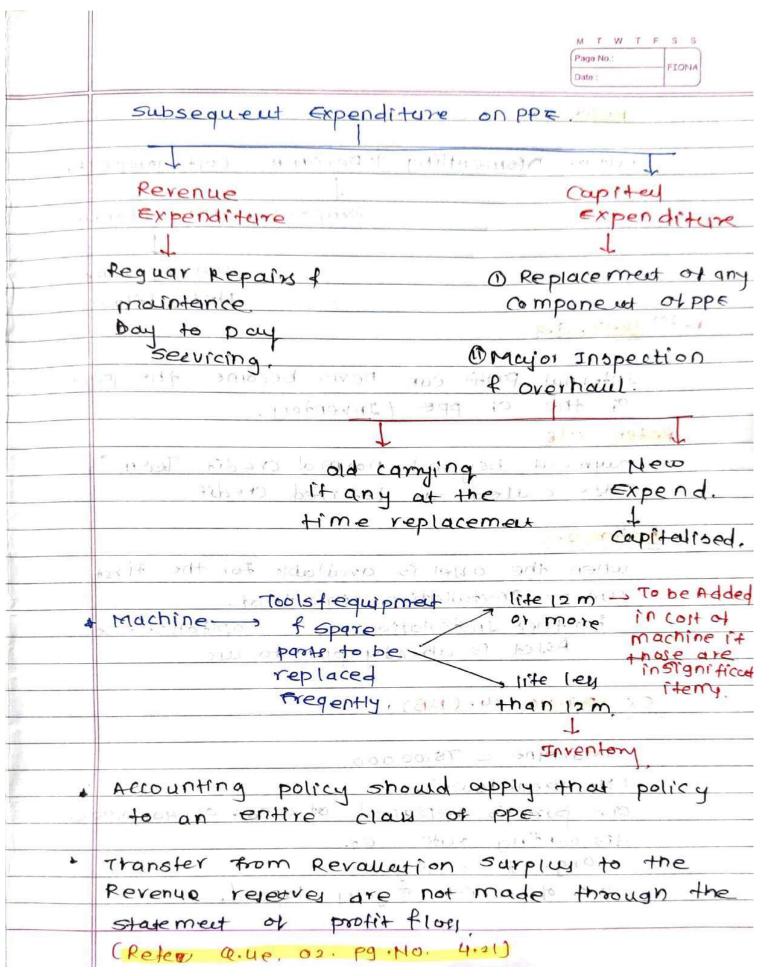
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	payment Beyond	ni:	exchange value.
	normal credit period.	consolidated	Value,
	<u> </u>	price	Fair value (15+)
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	Cinitial Min)	4	, (or)
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	compare carrying And	of provision.
	with Revised	Dap A.
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	Reter @. 16
	Feeture Dismoutling + percomm cost property
n *	Sorap -> sale- Money
	1
12. 3	Salvagovalue
0030	Net out flow p.v.
Ren	Q.17, Q.3
	Internal Profit can never become the port
	of the of ppe I Inventory.
. R	eter. a.18
	payment beyond normal credit Team is
	also called as deferred credit
	Lie and the second seco
4 7 2 A 3	Reter. Q.2
	when the allet is available for the first
40 80	We -> Installation Time that.
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-	EX Parko -74. CNB) PHOSPAR
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,	org. life = 12 years
	out of which syem tapsed.
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	The state of the s

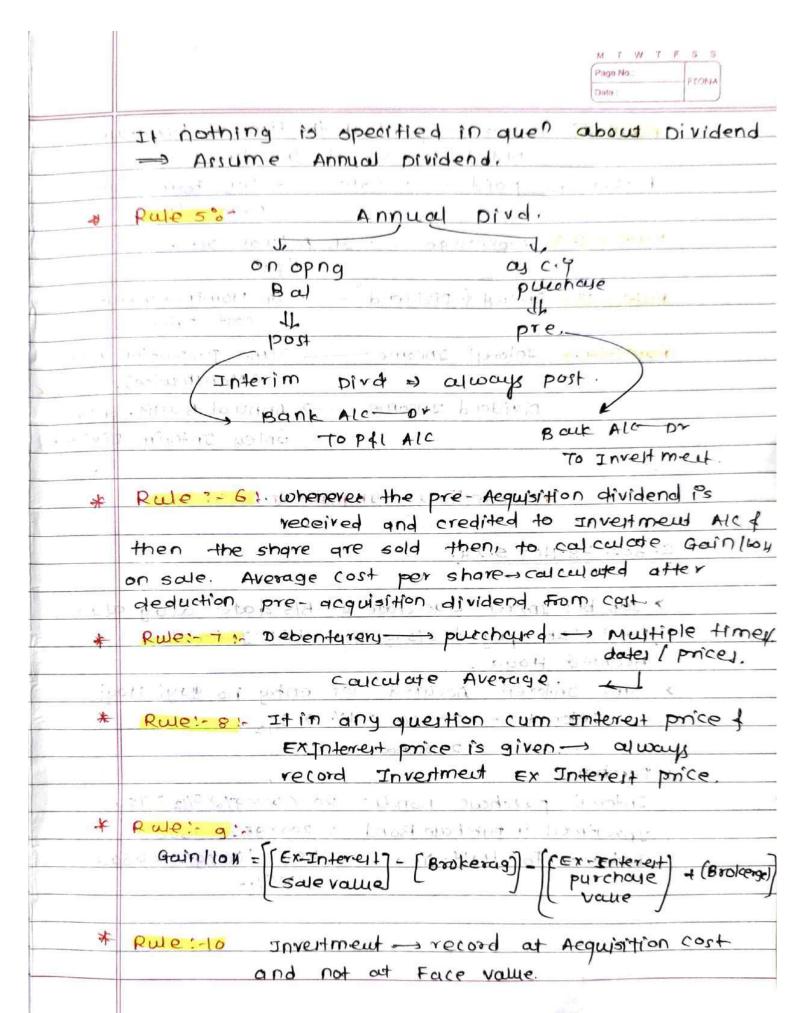
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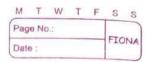
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,	(+) New = [4000,0000 9,7,57,000
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As-13 - Accounting for Investmention

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	and a limite and the extension a
4	Rule 1 %-
	snares purchase multiple times on different dates
	at different prices> calculate Aug. cost
	A CHANGE SEE
A	Rule 2: Bonus equity shares at free of
	: Figher Cost when o the turnstance ?
	-> oty of shares. 1
	-> corrying value of Investment
	panie panie O
Ø	Pule 3: - Right Issue Share.
	ed has not an anit ad bomanuparate
	1 Invertor subscriber the Right True
	-> Rule 1 apply
	1 Investor are not subscribing the Right Issue
7 78 9	, and selling the right.
	A) - Jitha bhi sale proceed aayega Transfer
	La Oli Alaman Back Alaman
tu:	when spare team. rond term - start
	8) It original shares were acquired at
	Cum price & after the Rigut Islue, Muis
<u> </u>	lower than above cum Right price
34.5	Treat the proceeds by recovery towards
	Cost of it will be credited to Investment
* 1	
7	. DISTO Investment A/C
1	
+	As 13 is applicable on Investment only
	not Income from Investment
*	As-13 is applicable on all Investment
*	Except _ Investment openially made for Employee Benefits.
	1

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+	Ex:- Building Peut As.
34.1.1	In ocos x
-4120	the state of the s
	Invertment ppe
	AS13.
4.	Investment (ost = 10 Brokerage, duties 4 Fees.
	Includes
	1 Mon count consideration,
	O Jesuing share.
	Dany other Auet
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	upar nhi Ja sakta.
	viole A strip 6 =
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	sale of alsposal of Invertment die both and
	poles well by one en the
	invertmente!
	curred - long team.
	cost of cost of the
- W- 14	Fair value Carming Amt
	in the same and and the same
*	RUDY 2- Annual Family
is a li	Rule 48- Annual pividend = Total no of share
	held on the
	C. Y some of receipt
	C. Y Annual Dividend.
	All shary,
	4
	Excluding = Bonw & Right
	Styla 3 . 5) who be the property of the state of
	17 1 1 1 1





	Date :
1 70	· Rule: -11: - Brokerage paid at the time of Pyrchaue.
	added to cost of Invertment.
	Brokerage paid -> sale -> ley From sale
	proceedy.
	Rule - 128- Brokerage - on Actual cost.
	The state of the s
	Rule - 13 - Interest & pividend - on Hominal value
	cost price
	Kale: 14 Interest Income Time Promotion Pain
	(Month wise)
	Dividend Income Annual Bussis, only
	onley Interim Dividend
	Questions Symmony or
May There	Q. 302. Pg. No- 5.24.
* .	Q. 302. Pg.No- 5.2 u
) Jab bhi Interest due date or BIS date also also
11111	mod too oping 4. Close mai bhi Todareil
	The rue of Hoga
	> 3m. Interest Accured les Entry no grayi Hogi
256	1 Hereit = 120,000 x 8 1/2 x 3
	= 2700dias
3.	> Purchage
	Interest purchase bonds = 200×100×9%×5/12 =756
	Tovertment in purchase Bond = 200x08 = 100
	Interest for Holf- Year - Dianis Is
19-12-2 M.J. Fr	- 1 × 6/12
4. 15	and the form A to the second t
	Settleber 1 2 4 (c. 1821)

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	Q.304. pg.No-5.27.
- 3 Table	
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	of convenion Interest will be collected on such convenion of Debn.
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	the cost of Innvestmetal of top april of
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	To Investment in Debn Alc.
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	than Temporary! decline all of . Hid . x3
-	Building -> Reut -> AJ_ (170)
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	ind south that are sent
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	Part of the state

As-16 Borrowing cost

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	(Date).
	Fire out of the state.
4	Borrowing cost :- Incurred in Relation to Arangemen
- 41	of funds, it includes -
4.0	(a) Interest (ast
	(b) other costs,
2.5	B.C. COVED Exclusively.
e for	Dinterest: - short Texm & LongTexm.
	Handre change in leave.
	(11) Ancilliazy cost such as stamp buty processing
	Feer Amortised part
	Discourt on Issue & premium on redumption
x = 1:	of pebil - Amortised partition in the
	Ex. Diff. to the extent of squing in The went
	on F.C. loan T
1 - 1	on F.c. loan TEx. rou
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	saving in Interest *
11 - 745	Occidental and within the second seco
*	recommonly preference share capital is
	The airidenta pour on such share is
	as good as Interest f to be Treated as
	Bornowing cost.
#	Ex. loss ka vo hissa Joki - saving ke bareabar
	hai vo bhi B.c. hai.
	NO BIN B.C. Nal.
	Qualifying
	Qualifying Asset. Any Asset.
	J. J
	Thatettakes Toget For intended
53	obstantial time, ready. sale or we.
	or un

4	Investment in equity shares Debent	ure, security
	can never became the auditying	Ass et
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	BC cost is:	77.45 7
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	Capitalised Ladded Transfer	to pel.
- 1	to the cost of Qualifying	
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	d Bensellings टांड duming the Penica.	ණ∱ශ් ී
4	capitalisation of BC.	
	Composition of A. D. A. W. X. Months.	Cekation CH
	Commencement supension of apitalisation	constalisation
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	of Expon Alc/p place for extended	* Completed
	of a.A. period due to	Completed.
	11) bate of start intruption of	
-	of charging of B.c. heresay activities for	QA is constructed
	MI) Date much	in parts of any
_	recepary activities	such part is substanticully
4	started. (1) Un-avoidable	completed
	Recuon,	1
		cease capitalisation
		of Bc for such part

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**	Ospecific Bc:-, capitalise Bc to a specific
	one to one relation of Q.A.f. Borrowing.
	@ General B.c :- > one to Many (or) Many tomany, > To capitalise B.c. calculates.
-	weighted Aug capitalisation Rate. Total BC puring the Year.
.4	Total Borrowings of during the period.
	= Exependiture X W.A.C.R x Months in John a.A is a signal and a meight. in John a language and a meight.
	Ct) coun payment
V 6/10 1	(4) Mon- Coun Exp. XXX
	(-) Progrey pay ments received (xxx)
	as it is it is the contract to
47.188.9	all the place of place in the partition of the partition
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	* Questions summary *
	the state of the s
	2.206. pg. No- 6.17.
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	Entity ne own Funds lagage in that case
	WACR way not work.
	In that case Total General Bc ko Alag Alag
	auditying Asset ke Expenditure proportion me
	distribute kardo. ofto 100 in fortas (19)
	nder/ Hash E
	Q. 103. pg No -6.12
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	[Invested in shares]
	(Non- auditying Asset)
	Inverted in project
	Interes 44
	PIL jaget + laip notal is it
	7 17 46 4 = 0
EX - 1	(lass ex 1 / 0.207 pg. No 6.22/ - (Exchange Diff). (0.20)
£	- step1: - calculate actual Interest on Foreign
	cyrrency loan.
	step 2: saving in Interest due to Fc loan.
44-	steps: - calculate Exchange loss.
	step-4:- and Exchange loss.
	b) Interest saving
Q.	Employee pinger to rectuil Especial Poly in
	loans & Advances can never be Qualitying Asset

As26 - Intangible Assets.

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	* A CANADA CANAD
	Conditions of Intangible Asset
	① Control
< 15 h;	@ EFEO (Revenue generation)
	(11) No physical substance 1
	Held For use.
44.54	W Non Monetary, and
ev ja	(v) sicost can be measured ralidaly many lines
	enterprise can control in my studietes
	Identi Hable
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*	generated Brand value / Brand Image can not be
	THE SINGER OF THE PRICE THE PRINCIPLE
*	rost to main terin
	efficiency -> changed to Pfl.
•	A DELA CONTROL OF THE
- 813	- Capitelise
	the efficiency last 121874-2
*	Cost of Intengible Asset
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	PC+ DAC.
	of bringing the Intengible Asset
	To 173 Waple Condr,
*	Cappel - Cap
78	Control - Power to obtain Future Eco. Benefit
	- Keymot orner From
	[e.g. Ronaldo] miner to me of Aust
*	Employee / Player to room
	Intensible Auch or all terrane ki copt
10010	Intengible Aget or not?

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Data				FIG	in the	

	whether cost of recultment of employee player
	at treated as Intengible Asset or not?
-	re, it
	1) such controlet with player / employee can
	be enforceable under the court of law
	Cability of entity to restrict others)
	1 Entity should expect feature economic
	Benefits for the period of contract.
	Refer. Ex:-, 5 pg . No. 8.4
	to thouse I
*	Releaton & Development
	4
	pe search pevelopment
i safee	activity. Activity.
	10 + 27 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Expense in PfL cost can be recorded it
	Immediately in the following cond's satisfied
10	same year. all all O Technical Feasibility
	side in spirition to be best of the intention to complete
	marine and home poils avilous 2100 Ability to sell oruse
	(10) Generation of FEB.
	O Adequate Rejource
	tour to AD OF MOTO CON be
	(Link 1917) measured Realibly
	refree tereing / not proper
	Refer. Q. 2. 4 Q.81 3/1000 - 1000 4 12 6 -
	whenever the pevelopment is incurred in phone/
	stages then we have to check at which
	stage the conditiony are Fell-filled. From that
	stage the cost will be copitalised fall other
	cost shall be Transfer to pfl.

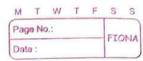
	M T W T F S S Fage No: Date: FIONA
	subsequent exp on untangible asset.
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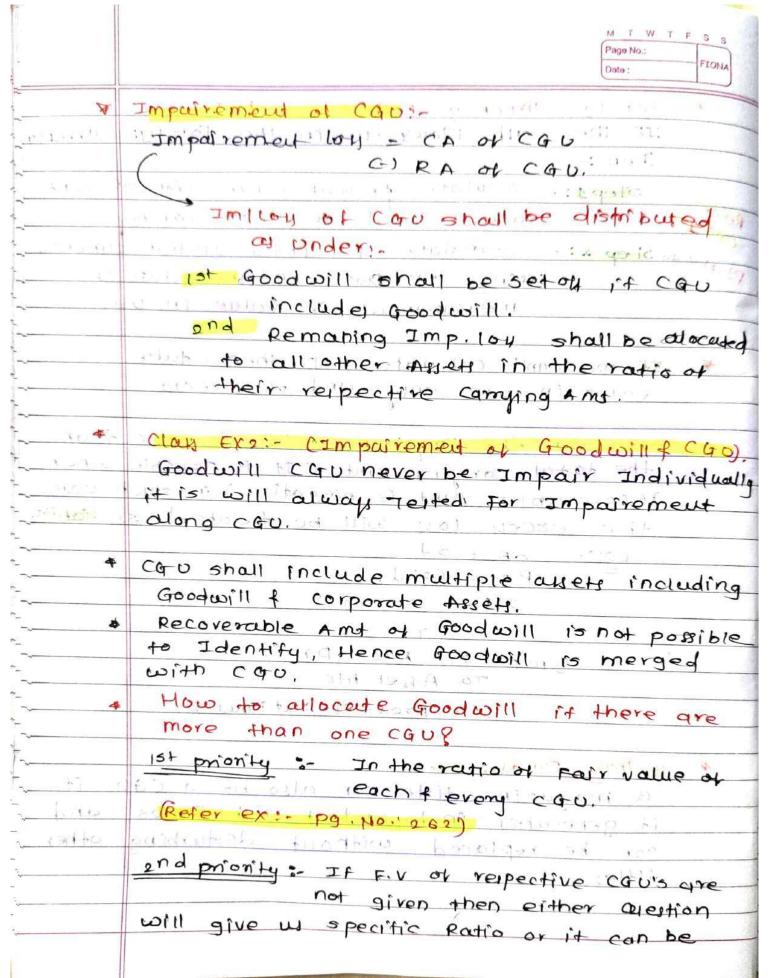
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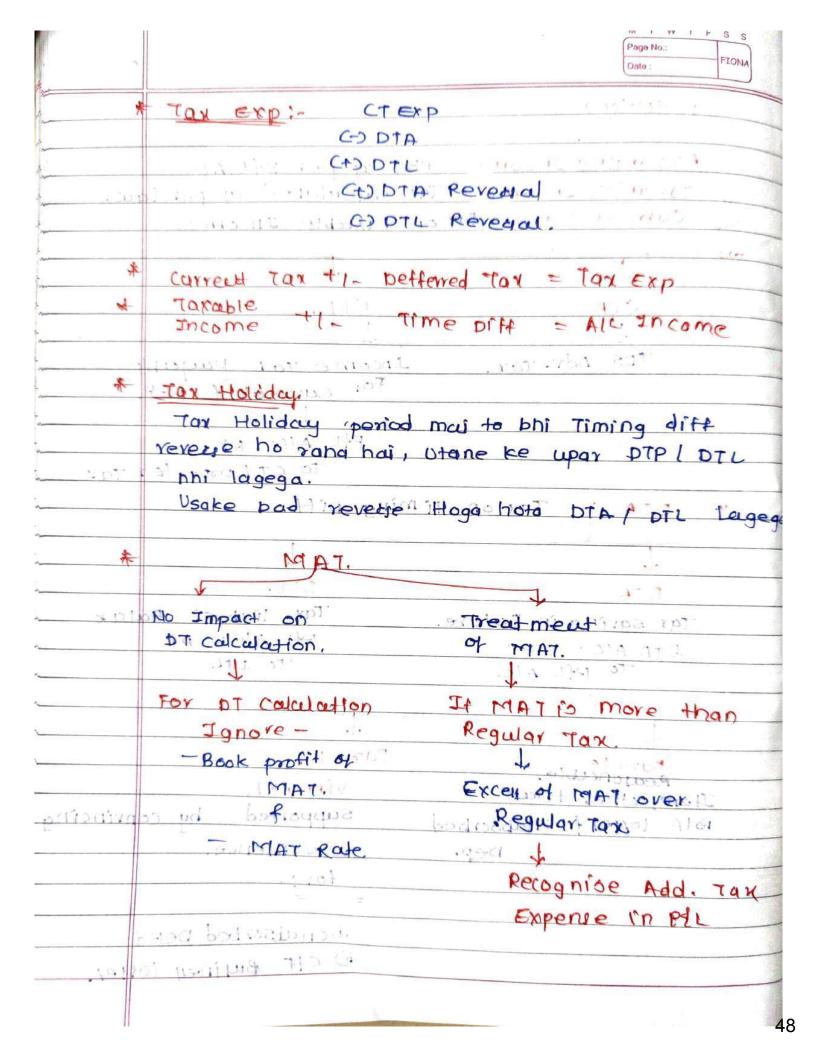
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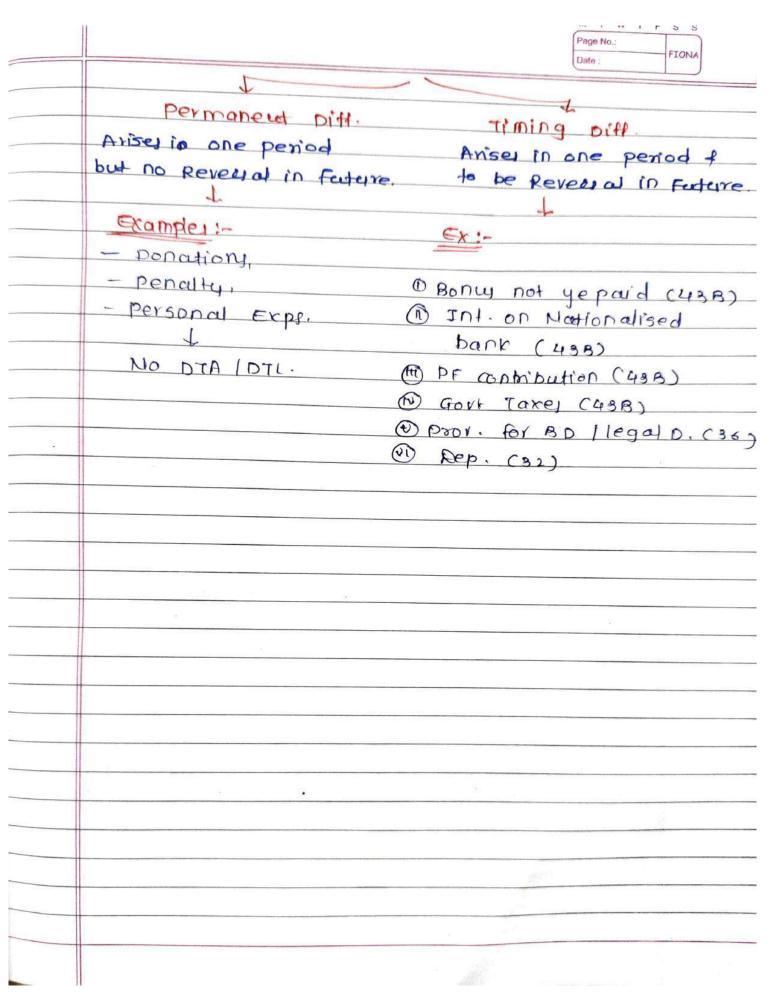
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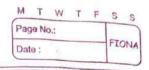
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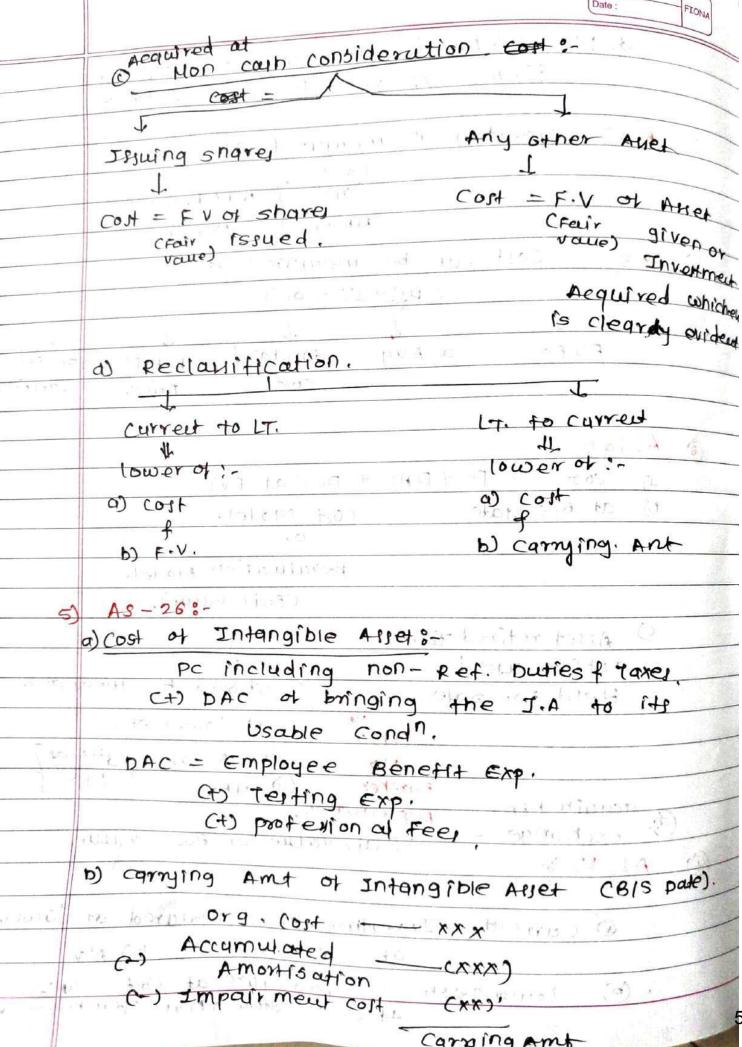
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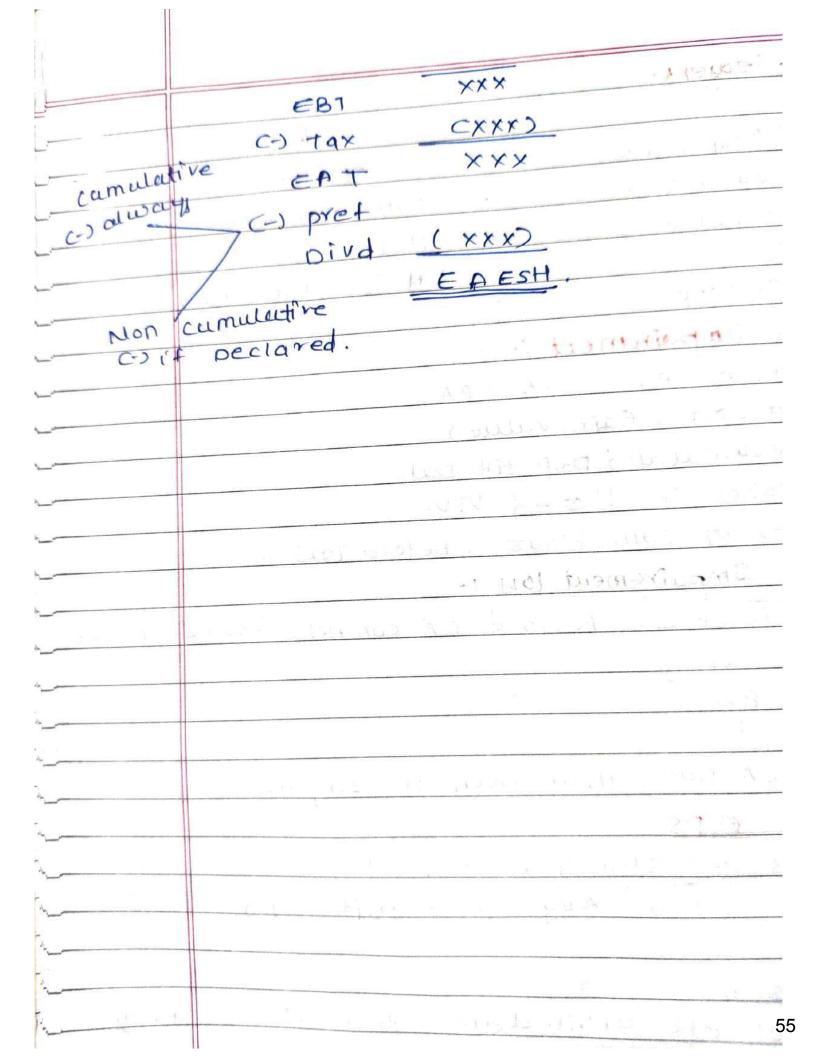
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*	Financial statement are always approved by Bop
	f not by shareholders. Approved Francial statement
	are submitted to shareholders in AGM.
1.	The second of sub- laborate the second to the second
N	Any Event occured after BIS pare till the Date
	of approval is required to be either accounted
	or disclosed in the Py Financial statement.
#	Adjusting Event - Adjustment to P.Y Assets of
	liabilities is required through
	Journal Entry.
ħ	Non-Adjusting Event- PY Assets liab not to be
	Adjusted through any Enty.
	only proper disclosure in p.4 Fls is required.
4	Examples
	4
	Adjusting Event Non- Adjusting Event
	D Insolvency of Debton D Reduction in the
	11) litigation settlement after value of Investment
	the Reporting pate for 2) Fire occurred in
	Event occurred be to re the premise
	Reporting Dute.
	Bi) Detection of Forgud or
	Error after Reporting Peniod.

	M T W T F Page No.: Date:	S S
	0.0	
, , =	Dividend declared after BIS Date.	
	- Treat contingent trab on BIS date &	4
	disclose on BIS Date	
	Going concean affected due to occurence	co. 1
Date	Non- Adjusting event	4
Jane	Treat Adjusting Event & Adj the all the	
43.	Assets & Itabi at Realisable value.	
	The state of the s	
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	only proper disclosure to Por Fis is required	
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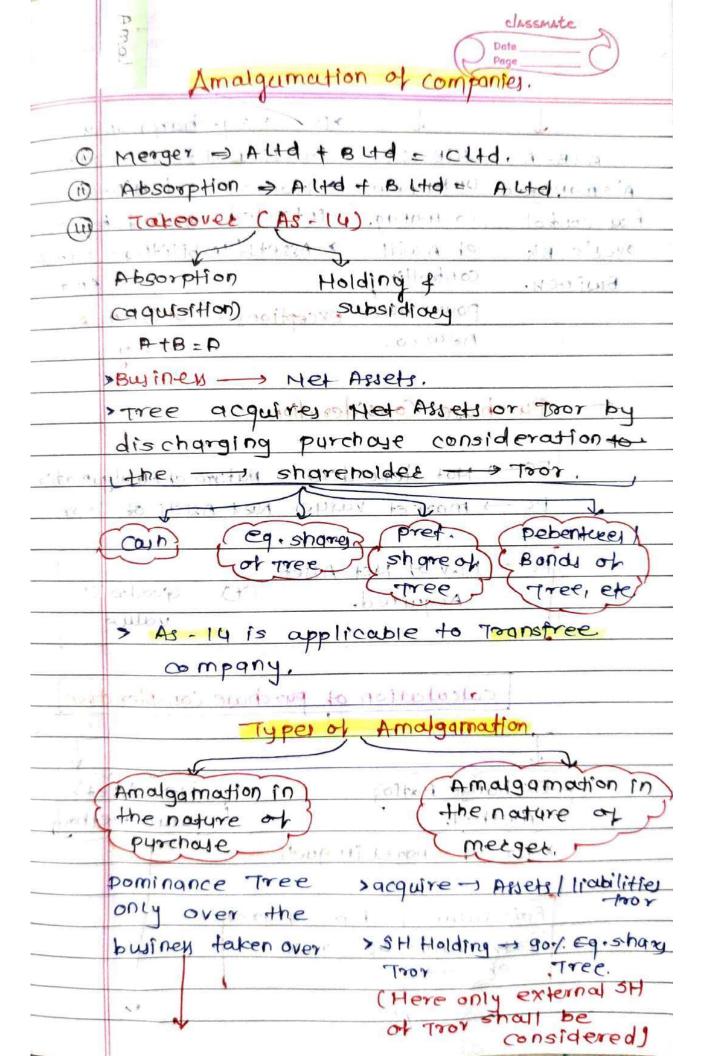
	M T W T F S S Page No.: Date:
	* Measurement Summary of different items as per different As:- *
D	As 23- Invertory is measured at
(**)	(ost (or) } whichever is NRV) 10wer.
2	As 2:- cost can be measured at:-
1000	CPC+CC+OC)
on the	FIFO w. Aug standard Retail specific cost price. Identifica
4	turens as all the states
(8)	a) cost -> PC+PAC+PC(at PV) D) at Bis date = cost Model.
	Revuluation Model.
	CFeir value).
A .	C) Asset retired from active well Held for sale. Should be measured.
	at lower of '
	elso No ① CA or 5 diff of? Further ① NRW ② Pfc Exchange Depreciation.
4	As 13 %
	@ Current Investments: measured at lower
	of a) cost or b) MV.
	there is other than remposely redn

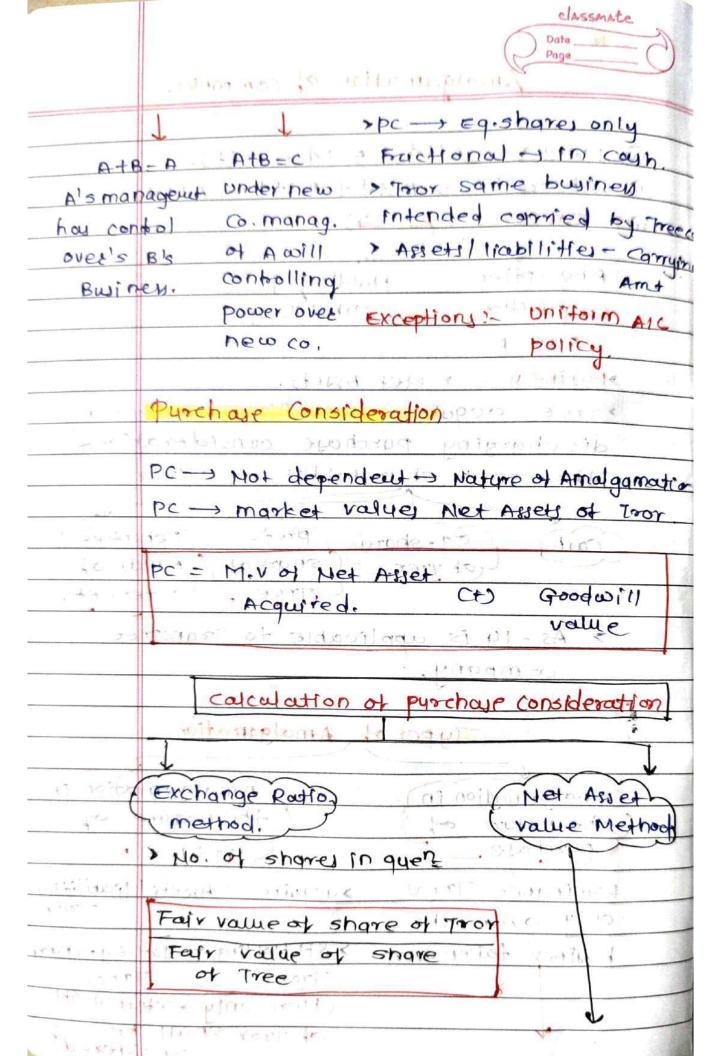


	MTWTFSS
	Programo: Date: FIONA
6)	As-19 - leagers-
	1
	lessee (Finance leave) lesson (FIL)
	Asset at lower of 1. leave receivable at
	a) Fair value NII.
	CNIL = PV of GIL)
	D) by of Wrb.
(F	Silparatient.
	Impairement Lou = CA -RA
	CA: org Cost (Fair value)
	C-) Accumulated Dep till Date.
	RA:- Higher of HSP& VIU.
	VIU: - PV of Count Flows, (before Tox).
	Reversal of Impairement loy:
	After Reversal, Revised CA can not exceed lowe
	of following!
	q) RA
	b) n A b - 1
6)	b) cA had there been No Impairement.
8)	As 20 :- EPS
	Bayic Eps = Net PIL attributeuble to EsH.
	w. Avg ols equity no.
	Diluted Eps =
	Net PIL attributable of ESH (+) savings.
	w. Avg 013 cequity not potential eq.)
	Het PIL attributable:
	€BIT XXX
	(-) Interest (xxx)
- 11	



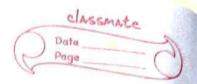
policies examples of Accounting per Relevant As. Page No. FIONA Date : (1) AS 2 %-1 Choosing Cost Measurement method like weighted Avg. FIFO Or NRV whicheved is lower cost @ Apply or OR only (or) at cost only, NRV 24 @ AS 10 %-Applying cost Model or Revaluation Model. Meding the Investment either (8) AJ 181at cost COND CMarket velle at lower of cost fMV.



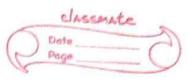


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0	Date Page	=
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	hen Lord Consideration	
	Also Taken - EX-8	
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lia		Asyets
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1	The state of the s	alle, 4.204
		sself) Net Asset
EX-	see MA SEYT (1 Ct) Goodwill	
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	C-) PC to PSH	No. of
4 35	ed shared in the	Egishan
	in the suduction of	114 ch
Pc a	so included any Additional pay	meil which
is p	mobable in Future & can be est	tm ateal
	reasonably (contingent consider	encition?
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	Imported for Theory question	10001000
	14 14 14 2 3	11
7 75	External reconstrution - In this c	bula al ne.al.
- Frit	Formed Comp	on fate
	over the business of an exis	Hog Company
(3	only two companies are involve	Pol. ASB.



	only one resultant company is formed.
8.	under this case a newly formed ran
- 15 11	takes over the business of an existing
gr Sec.	Company.
21 4 4 4	> Recognize the Financial structure
6 - 51 - 1	of the company
N. Service and Ser	> Recognize the financial structure
14-2005	of the company
	list considered
4 6 's*	Treatment of PR.
F 31 33 - 17	
a service	- L. S. X.3 (1010)
	Books of Books of
- 3 DHZ	Tree Toor.
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2) liq	. Alc — Dr pret shares in Tree Alope
	TO ESC ALCIENTED COUNTRY DE DOS
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* *>	TO SP AIC CRECIPT OF PC)
	To Couth ALC
CDIS	charge of pc) PSH Ale pr
	ESH AIC -pr
P	> NA = Goodwill To Eq. sh. in Tree
	CL NA = Capital To pret sh. in. Tree
trat grave :	Reference To cay n A/C
4 24	" Constribution of pc)



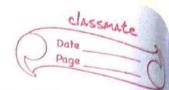
	Summary of Accounting Ctree).
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	of purchase merger.
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	either Goodwill in GR& PALALC
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	Capited Rejeave 114 1 himms
	remaining but to goodwill.
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	while passing second Entry of Assets +
	liab of shall always record the debenture
	Holders at settlement valle in both
्र हेस्स	nature of Amalgamations (purchase [merges]
	purchase Merger.
) pus	chave consideration - MV Pc - MV.
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- W - W	TO 3.D.
-	sequence to maintain Rejedvej:
-) start with all specific rejetives.
-	11) then at last GR & Pfl.
v-	i) then a rain an
11	to the product profile
>	For payment of expenses / unrecorded liab:
*	use capital rejeave it available f
*	remaining bal to goodwill.
1	Amod. Adjust pereeve should be shown
5	as a separate line item under the
. 4.4.	head Rfs. brongs priller sline &
6	trabal shall along record to
, , >	In the nature of purchase when net
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	Goodwill (aprited Reletive - no any
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>	while calculating pc by Net Asset method
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	codebtors/ oreditors) shall not be
	deducted in Asset & liab it means
	The common debts the totally ignored



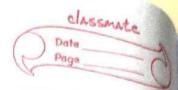
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	while calculating Net Aket.
	In means All Asset & Wab on gross
	bails to be taken.
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	Tror.
	workmen compensation Reverve. 8000
	Cexpected liab 5000).
	while closing the Books of Toor 5000
	liab is closed to realisation Alc f
	remaining 3,000 releave is closed
	to ESH ALC
	(Refer. Que No. 401).
	Ta - 2
· >	Jisne protit kamaya usike Rfs se
	hato - subject to conditions ke
	usake R &s se hatan. Suppose
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	Exception: upstream + pyrchale.
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	Important of the
a	It Balance sheet date of Tror is different
	4 Take over date is different then
	before calculating pc, we must
. /	prepare the updated BIS of Tror
1	as on take lover dater and bloom has
	1011 10 011
9)	For the purpose of cupdated BIS:
	D PPE shall be after pep.
	i) Coun I Bank shoul be After coun
	profits, and pividends payments.
	(11) Rfs shall be revised.
	10) other Assets & liabilities may be
7 1	tecken ou same figures if no
es J	information is available.
M Char	" If belance sheet at 190x 1. sus i
1 30	Fictions Assets such as share
(()	Issue exp shall never be take over
*	For liquidation Exps if nothing is
- 11	mentioned then always assume it
	mentioned then always assume it
. *>	In the Books of Tror co. before closing
10	of realisation Alc we should always
	check following points:
	O whether all Assets & liabilities book
11 12 12 1	value is 71 f to recult sation All or
- 44	or , Mating morning , mile areal
	W Pitterence of PSH AIC TO
The same	the transfer the party of the state of



	C rage
	Real Fration Alc or not :
	an liquidation exp paid by Tron
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8.18	are not teleen over are rout
and po	aid by poor co. Through realisation
	Alc or not
	In the nature of purchase 8-
	Goodwill/ Het
- No. 1	Capital Asset Purchase
	(100 dwill) (apital = Asset Purchase Respecte Taken (-) considered
5.0	positive _ Capital Rea
_	· Stadiorp of noilsonotal
•	It Balance sheet of Tror shows Goodwin
	I their no additional information
19 6	Good will calculation of valuation then
- 21 10 1	tor the purpose of pc conculation or
	net asset valuation such Good will
_	will be taken as Zero.
- 61.00	unrecorded trability should not considered
1	Accounts
Sinor	Account, bary perfectively design
>	
	have their unritor of Tree should
- 1 m	To their conflicting then tree shall
	make appropriate adjustment in the valle

23 to both the

	A CALL AND A PART OF THE CALL
	of Assets of liab to make uniform accounts policies - (Applicuble - purchase/merger
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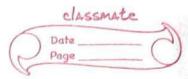
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consolidated of

	Consolla wes of 15.
Asyn D.	pate of Acquisition of) consolidation
	Control: stans from
	217651
11)	Consolidation means becognize the
	Investments of recognizes the per out
	Assets of all Mabilities.
uı)	M1] - proportinate share of Net
	Assets of subsidiary.
	4
(0)	Goodwill Comparing Investment with
	= 1 30147
	CR prop. share of Net Asset.
1	cost of control:
	Investment as on po A.
	(2) prop. NA. ayon DOA.
	Gid/CR.
Su	5 5C
	P4s as on DOA => pre- Acquaition profit
	(Capital profit)
S	ubsd
	Pfs after Don => post - Acquisition
	beotet
	CRevenue profit)
	12.00



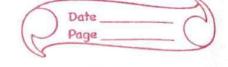
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	subsidiary co profit
Å Ł	Manata Bara Paristrated Contraction
10	pevenue
Capte	pre-acquisition profit post-acquisition
	of enotity of profit
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	Good will con most should Bis.
	ional pol ogg this togethere
*	on Golden Rules
	despision. before pop
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	profit Not of the Actual profit
~	Assumptions: - Every months profit is
	900(.0)
199	CON DON) PENERALI OF
1.60	In case of Normal profit
-1099-	case - Abnormal toy dod
. V	cx) Eliminate Abnormal, log, 408
. 1)	(+f+) Adjustment Form
311243	C) Restate Ab. 104.
2	k velsibba
- 1015	while preparing App, etteet of Abnormal
	Items should be eliminated from Revenue
-	Profit column, cabilos will be added
-	4 Ab. profit will be deducted).
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1 349	licition toward



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	coc or MII - Working -> Eq. coupited
	J
- Succes	with bonus.
>	I what we wet
	Assets at MV as on DOA we
	Calculate From APP. Fiest
	Adjustment (+1-) Rev. Loss / Gain
	as on pre and post. In pre
	arguistion. betore pop.
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	Summary of Revoluction
21 +11	Revaluation
	Revaluation Genin (105), Addition pep
_	(on poa) Revealed of pon
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	DOA = B.V. Monda + Cpast penal
	BOA. = M. V. OBERONA STORING PEPON MV.
	genllou. Co pep on Bv.
	CPOST period.
	Additional /
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	(+1+) (+1-)
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	post period ppE/
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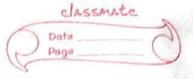


Note.	Entire Revaluation Adjustment including		
2	Dep will be made always after time		
0 - 13	adjustment 11 bo		
17	before a properly be and		
	and the lotingoparple phines		
	A.b. Items Boncy Revala		
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	eliminate before post -> (7) After time		
	Time adjustmed it enly Adjustment		
	(only post) payed, pre - G/L. 7		
	pre- (-)		
	Time adjustment Always. Post = pep?		
	1		
	Restate-pre post Before		
	Time.		
	Adjustment.		
	7		
4	Abnormal LOU -> Pfl.		
2	Bonu -> CfR.		
49	Revaluation -> PfL.		
*	All Remaining Tran -> Pfl.		
**	Time Adjustment > Every month's Normal profit before bother and pividend is equeal.		
	Mormay profit before bother and pividend		
	is equeal,		
->	pividend 13 peniod by nota how us peniod		
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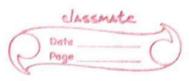


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	the weat find then				
	Such dividend shall be calculated	on			
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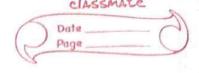
	classmate
	Page
	Summory at consolidation.
V.	LEURISE OF STRANDING THAT
()	Mila (minority Interest):- proportinate
	share of Net Allett of subsidiaries,
2)	Investment Coop Desmiterni
2.7	e-) proportinate Net Asset (90%) XX
	they at bbay to utility at
	[cost of control] - working.
	[cost of control] - monking.
100	The Bopus - Time Adjustment &
9)	relli -> propin Eq. capited
	(4) proph Rejeaves & surplus.
4)	subsidiary R45 as one pre Acquisitia
1415	Consistent butist
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+142.	a 1- Hamosh Resi atter Donois Post
	crevenue Acquisition profit
wg	subsidiary > pre -> Goodwill
5)	
13.5	protitions post of Bla Reserveil
35	e of the mit ovil and surpley.
<u></u>	Time Adjustment is always at
	Normal profit and not of Actual
	protit
7)	Basic Assumption for calculation of
	App is assume that every month
	is equal normal profit.



,	the lastice
	Basic Assumption for calculation
19.	of App is assume that every
Ser Y	month is equal normal profit
8)	It Bony entry already paysed then
4.8	one error is done and we have
	to Rectify it chad to post &
112	Yes from pre)
	11 1
(Pe	For Bonu: Time Adjustment is for
	Normal profit Before
2 331	Bony, Andrew
V.	
(0)	It Bonus entry not poused till B15
+11 =	date then not any error and entry
	parsed of Bonus Issue and ettent
4- 6	Given from pre- Acquisition protit
	The Country A Country Country
CH	Take Equity capital for calculation
	of coc/Mil alman with 80011
11	of coc/My always with Bony.
	the coc is calculated on the
	bod from Investment in buspou
10	Net AssetsThus Tryestments
45.1	and Net Assets should be
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10-17	The state of the s
	Firmy house a born of the
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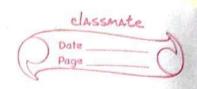


(8)	coc Net Assets should be	at M.v.
	Coc = Eq. share corpital	YXX.
	G) Rejerve & surply	1
	Cpre- Acgn protity	
	C+1-) Revain Gain Moss.	
405 /	Net Assets at Marv.	XXX
	if it trans and we worth it is	9
	Revaluation protit & law is tr	eated ay
	pre - acquisition profit / Los	1.
-3 7	ed of bernards at broblight te	(F1
(u)	to may out Revision, amit pur	
	1s - e1 P.Y.	
	A basemant flows	4
	Abnormal stems mirshal Bon	
71	eliminate from post of By sul	osidiary co.
40	Acquisition in column.	7
2.7	loss C+) Reseaves	four Alc-
	Gain (-) TO E	SCALC
2)	Time Adjutment of them 12 3	(6)
	Louist or product bas Bonws	
	Normal profit from pr	e Acqn
3)	Restatement Aboutery, bushippion	20.41
	in the fit boing posts and	6
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	pepending	
	on date and post Acq?	only ley
	of item. Ct) Before Time	from pre
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15)	Entire Revaluation Adjustment
(3)	
	made always after time
	- Adjustment 1
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	The decigned of DIS date
(6)	of C.Y then assume that it is of
	of C.Y then apprint
12 1 +1	of Yionly: 1 there dollars
	118) I word is been
(4)	It dividend is declared is been
	any time during the year then it
	is of P.Y.
18)	It Interim Dividend declared
	duming the year then it is at Cir
e sette	& taken from Begining to date of
	Declaration. (+)
4- 1 A	(-) PLD (-)
(9)	Every month Hormal, protit before
روا	The state of the second of the state of the
Callet 188	Bonus and pividend is equal.
AL A	, d VelCak
20)	Dividend Belong to which period
	from that period it will be
	declared.
	THE TOTAL TOTAL
21)	profit alway -> Before Dividend
13-1 13-13	& Before Bony
	& Belor Abnormal
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a ned	11146.

	Summary of cash Flow statement *
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be must	Govt Grant -> cupital projects -> Inv. Activity.
De III	on cole table amili ame rand
(4)	Bank overdratt ? short Term _ financial
	coun credit & Borrowing Activity.
	J
(5)	Loan given to supplier & Interest received
201	there on - operating Activity
~	of it heldempites the premium is po
<u> </u>	Advance Collected from Debtor & Interest
13	paid there on - operating Aethivity.
	or security Premium ALC 2+ 11
(E)	
0	t betime on the nothing entited the
	Pfl DIA MEINING COUNTION
	Statement L
	Prov. credted. Tax pould.
*	It for Acquisition Dividend shall all
(8)	premium payable on redemption of
	preterence shares / Debentures is an
	item of financing Activity which
	must have been postd during Redemption
	but it is return of t in pel Alc. Hence it should be added back in
	operating Activing & should be deducted
	in fin. Aetivity



	It any asset is sold and Gain or		
Differing.	loss in mansferred to coupital Reserve		
	directly in that are such gain or		
a Haltan	doss shoul not be considered in		
	coun flow from operating Activity,		
specifical :	Because in CroA, we start from		
	NPBT. This Time NPBT does not		
1611	have any Impact of gain or loss		
	and are somed thorn too		
10)	Premium on Redemption of preference		
	shares or Debentures : At the time		
	of Redemption the premium is paid		
- Surely	we have to check whether the		
	premium is written off in PRLALC		
	or becomity premium Alc. It it is		
	debited to primare - add in crea.		
	It it is confitten off or depotend to		
	security premium AIC > No need to		
	Add back in CFOA. No need to		
L.			
	Pro- Acquiaction - 1		
te sei	pre- Acquisition Dividend shall always		
053	be deducted from cost of Investment		
dillo	10110		
	releipt of pre-Acquisition		
March	Dividendi-		
	Count Bank All - Dr		
a 1/2/5	To Investment as		
اطعطاعتان	ed topolis & xx 1634 military in the		

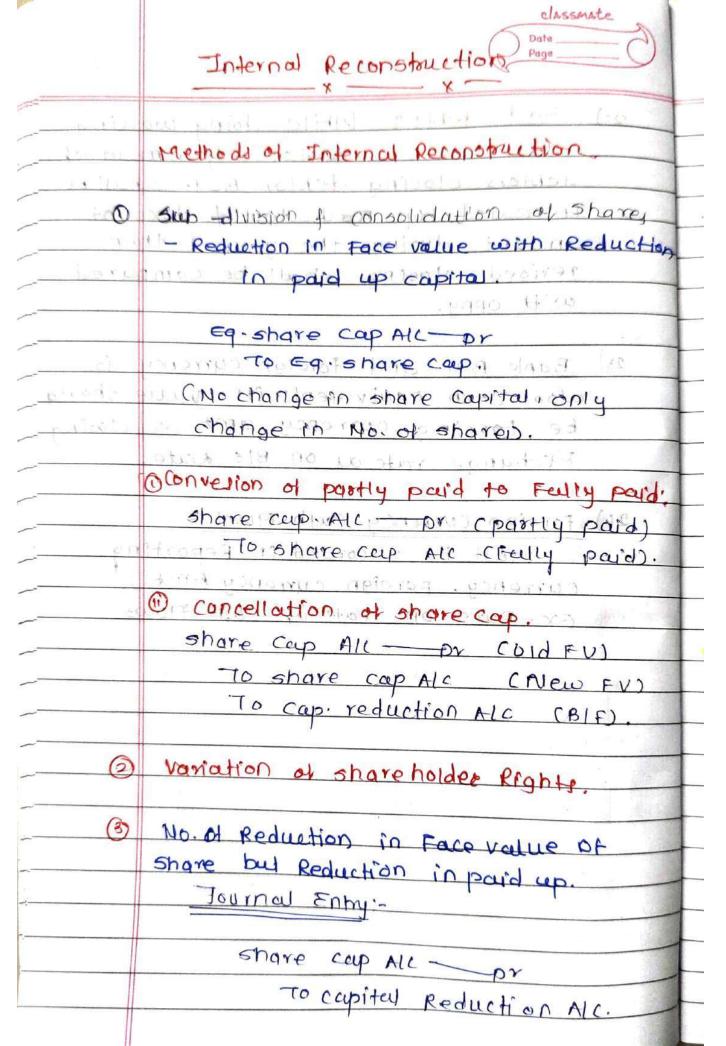
petition and at

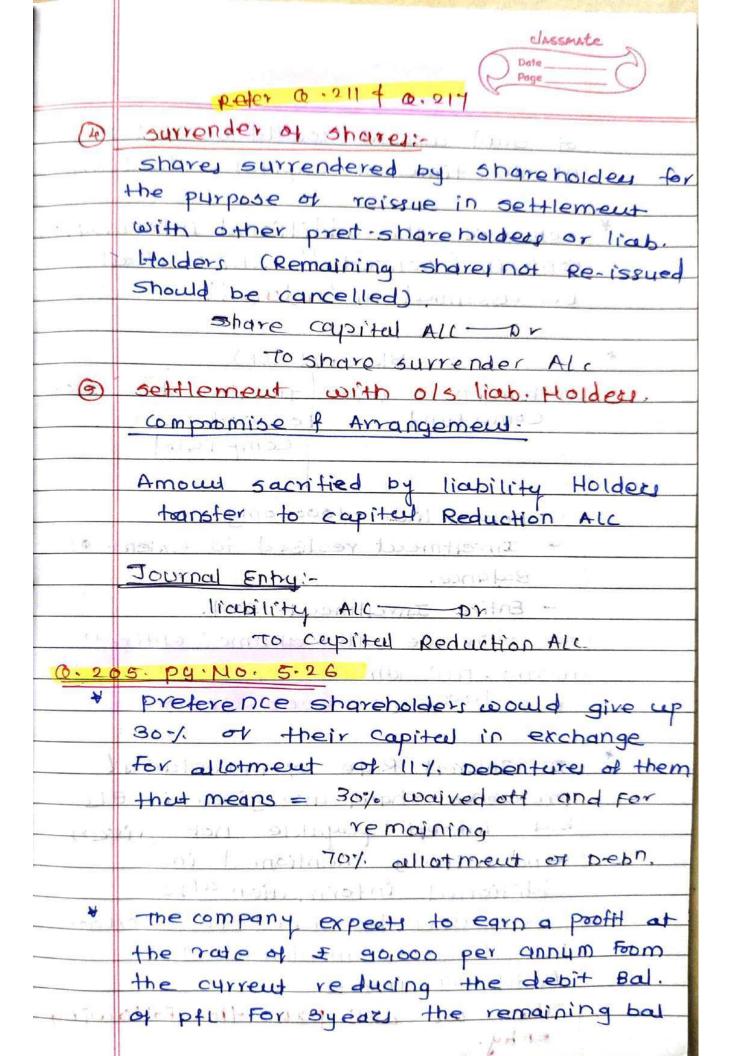


1	post - Acquisition period Dividend is
1	always credited to pfl Alc.
25	were the sale with the sale
	whenever the percentage is provided
	with Debentures we should always
	consider the interest on persentures.
134	Examples of Extra-ordinary items for
	Examples of Extra-ordinary items for Count flow statement ?-
	@ Income From loss suit (compensation)
101	@ compensation / penalty paid in a las
	suit clasely privitate along co
	(1) VR3 Expenditure
	(1) Insuraince claim due to low of
	pritistock, soball betavol ad Ilone.
	@ alaim due to low by fire.
	15) Acquistion / substiduer involte
(19)	premium or we have to check whether this
	premium is before ian item
*	or after, Tax item. It nothing is specified
	in auestion we should ousume it as
	"after Tax Item" In that case it
· i > noi	come start point is NPBT or NPAT
	Then no need, to add back. such
	premium & solve the question
	accordingly. It final answer is
	most ched with closing coun Bal. own
	assumption Hold goods otherwise
	Add Beack of premium is required.

	Page
	i porcente ge
15] preterence Dividend: - I	drurdend is
A second	mention
given but question dos anything about pret payment we shall i	Dividend
anything about	anore the
payment we should alividend treatment	4 34.13 1900
dividend free	
(6) Revaluation 1055 on FA	- Alway TIE
(6) Revaluation 1055 or	70 pfl.
The second mark say	100 110 0
(1) companies having Finance	ial Activities
and with then;	
Divisional Porprised	
paid paid like	reined.
shall be covered under a	Sperragi J
· al all	W 00 10 20
- Laurention / subsidiariel	- Hivering
Cayl	n sales 4 (eqn)
DAIO - (TIET) W	
and the total 50	40 4
The state of the s	Olle
models are more	D.J.
703 de ducted at sou	rce on Interes
received - Investing	Activity
without of the offint. Tre	red].
-1 100 18 1007 4E , 111	The Care Lewitus
21) Show Term Int = In	weiting restrict
Current Inverment	3360

	classmate Date Page
22)	Bad debts :- While doing working
	capited adjustment of
	debtors closing debtor Boy. shoulbe
	increased by Bad debts discount
	amount during the year of then
	revised closing shall be compared
	with opng.
	Carpalate Cap Rice to
23)	The state of the s
	also carp Equivalents its mulio should
	be foreing currency and X closing
	Exchange rate as on BIS Dute.
1.00	without of biron alterna in mail symples



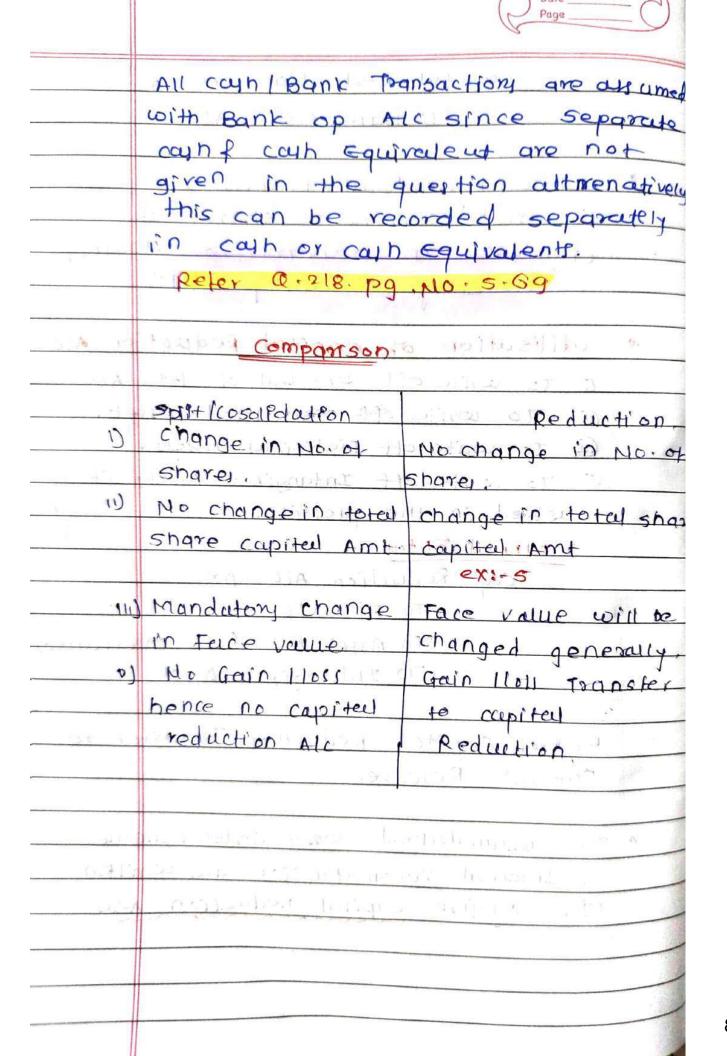


	Classma	te
0	Data	(5)
1	-	

	Page Page
	of said account would be woloff
136	at the time of capital reduction
	THE RESERVE OF THE PARTY OF THE
*	whenever the additional information
	conterin converted which shall
	be assumed as reduced!
*	BIS (extract)
	worksman 15,000 Investment 15,000
	comp Fund for workmen
	Comp Fund
	Ansert soil es bailtons busines
	- Actual liab - 1000 only
	Invertment realised to extent of
	Balance.
	- Entire Investment sold.
	=> Here we will assume "entire"
	meany feell amount of investment
	i.e. 14000 (:15000 ~ 1000)
11 11 1	TE a Tolograph () Order
	IF Interest Rate of Debentures!
	preference share are given in Bls
	and nothing mentioned in
-	additional information also
- 40, 4100	Then, does not need to calculate
- 20.17	But it it is mentioned in
. Ind	Additional interest
Las a see	Then use well some the
	then we will pay the following



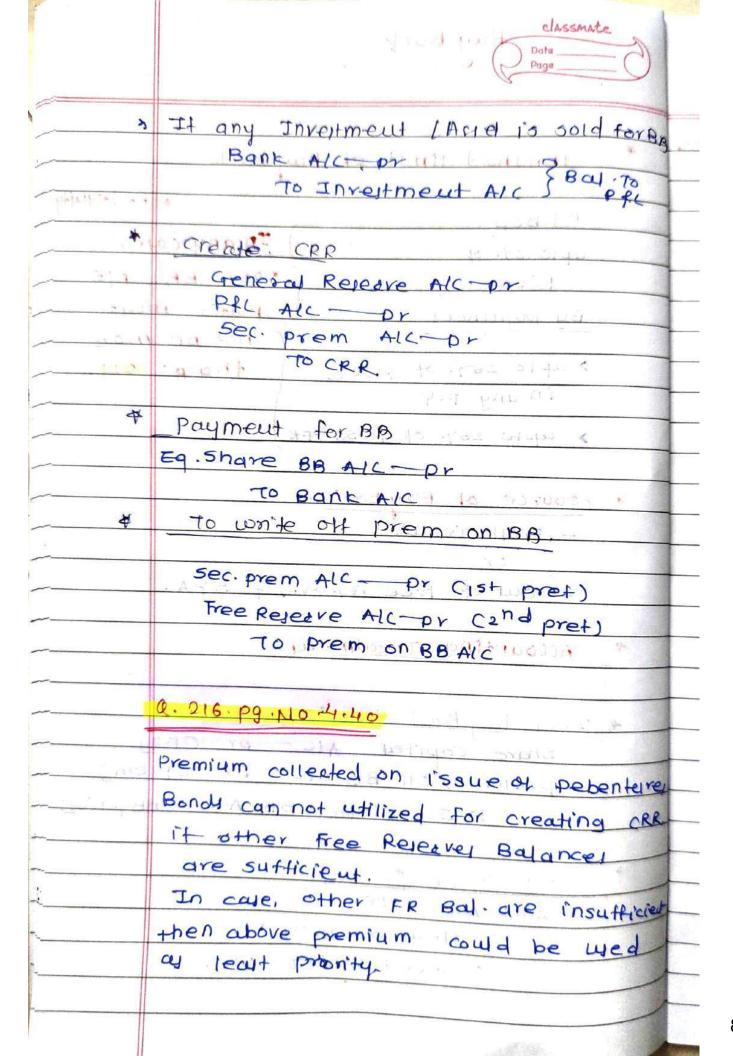
capital Reduction ALC-DY
TO Bank (ESCALC
I was to the second of the sec
converted surrender shares to
Converted surrender shares to
creditors on pepenture holder.
"No Entry will be payed"
Otilisation of capital Reduction Alc
O to write off Dr. bal of PPLALC
10 To won'te off overvalued Assets.
(1) To write off fictition Agets.
(10) To won'te off Intengible Assets it
asked in the question.
Journal Entry and landing a source
cap Reduction ALC pr
TO PELALC
To Aget Alc (If overvalled)
To Interngible Agret.
Lighting of I lightery in the file
Bal of Coupited. Reduction Transfer to
Ceysited Rejeave
The accumulated losses under scheme
of Internal reconstruction are written
off against capital Reduction ALC

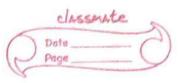


Buy Back

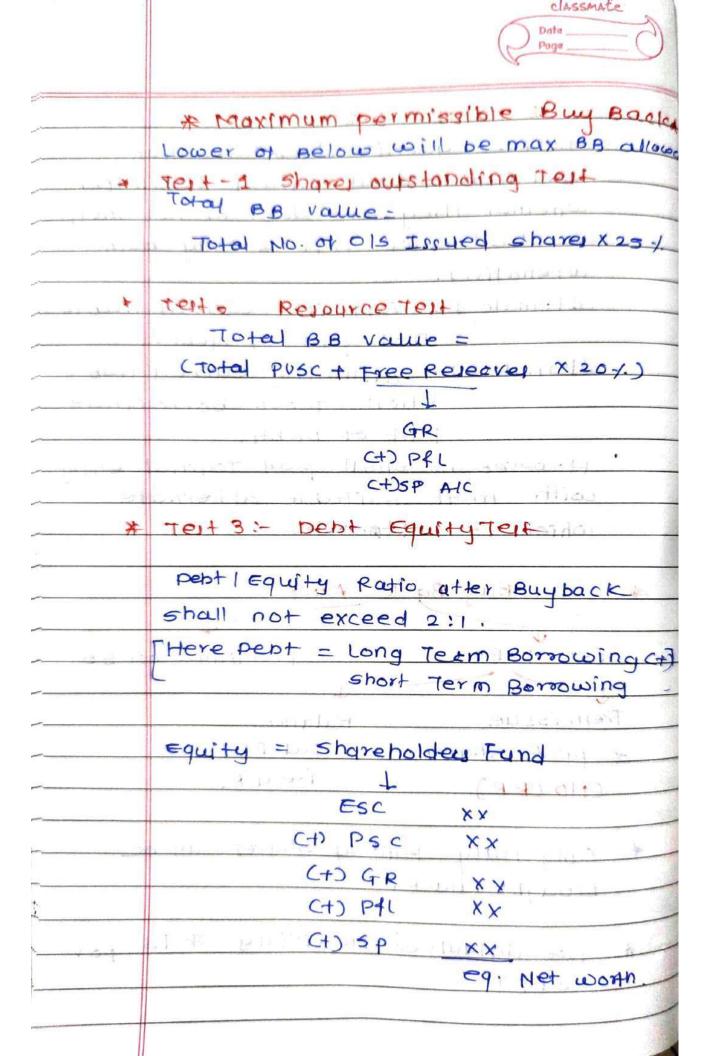


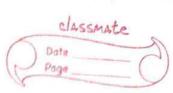
*	Threshold 11mit of Buy back
	* And Andrews and the second
	By Bop peht lequit
	upto 10% of In any case,
	PUSC. POST BB DIE
	By Members Poutro must
	not be more
	> up to 25% of 10050 than 01 211
	in any F.Y
	> upto 25% of posc ter.
	154-2114 GB FICTOR
*	Source of Buy back:
	- Freih issue
	ογ
	- out of Free rejerves & 5PA.
	The heres Ale pro Land plan
*	Accounting Treatment
•	when Buy Back is Announced:
	Share capited ALC - Dr (FU)
4 12171	premium on BB ALC - DY (Prem)
2.4	To Eq. share BB Alc (88 price)
	Secretary and and and
Ħ	Fresh Issue proceed -
· 25 ili	Bank AIC - Pr
	TO New secunity ALC
	76 Sec. premium Alc.





	Q-218. pg: Nor 4.81 11111111111
	whenever quertion doesn't mention
	specifically about current liabilities
	whether they are debt or not then
	we shall solve test 3 buy both
	altenatives.
	alternate 1: Assuming current liabis
	not part of dept.
7	alternate 2: - Assuming current liabis
	short teem borrowing?
	Part of pebts.
	However we shall pay Journal entry
	with most suitable alternate
	which is alteenate.
4	Buy Back Amt
	Delich exceed all
	F.v of BB. premium on BB.
	THE WILL ON THE COMP
Ŧ	rein issue Balance.
pl	pref. share out FR
	(NOCRR) i-eGR
	x a seed
*	Only Fully paid up shares can be
	brought back !!
	10 CH CH C
K	Not defaulted in Filling of Fs for
- 1	3 PF 4.





	Page
	other releave shall be included under above equity for the purpose of BB.
	Eq. Before - Buy Back = Minimum BB Effect eq. atter BB
*	Creation & utilization of CRP. when to CRP & utilize CRR CRR is created in Company Announce Two caye; - Bonus eq. sharp a) BB of eq. sharp b) Redemption of pret CRR All pr Shares. To ESC Mi
	How Mich CRR is required to be created? Equal to Face value of BB or Redemption Sut of Free Rejection or SPA.