



# The Institute of Chartered Accountants of India

Code: FD1PP596238  
Subject: 01 Principles and Practices of Accounting

Total Marks: 100  
Marks Obtained: 84.5



GRAPH PAPER IS ON THE PENULTIMATE PAGE

Book No. 1 (containing 28 pages)

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CA foundation Examination

Group No. Paper No. 1

Subject: Principle of Accounting

Number of Answer Books used: Main + additional sheets

For use by ICAI only



596238



31 DEC 2023

# ICAI

Q.No.	To be ticked (✓) by the candidate against the Questions answered	Marks Awarded (To be filled by Examiner)					Total
		a	b	c	d	e	
1		✓	✓	✓			
2		✓	✓				
3		✓	✓	✓			
4		✓	✓				
5							
6		✓	✓				
7							
8							
9							
10							
11							
12							
13							
14							
Total							

Use only Blue / Black Ball Point Pen to write and shade the circles. **AVOID RED PEN.** Write the marks in the boxes before shading the respective circles.

Total Marks awarded

0	0
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9

Total Marks awarded (in words)

Examiner's Signature



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## INSTRUCTIONS TO THE CANDIDATE

**Answers are not to be written on this page**

- Answers should be written in figures and words in the allotted space at the right hand corner of the cover page only and nowhere else including additional answer book/s and graph paper.
- Roll number should be written in the box in numbers and darken the appropriate circles of the OMR portion provided in the right hand corner of the cover page with **Black / Blue** ball point pen.
- Fill particulars such as name of Examination, Group No., Paper No. and subject at the appropriate space at the left hand upper corner.
- 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.
- 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.
- The answers should be written neatly and legibly
- 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.
- 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.
- 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"
- Before submission of answer book to the invigilator take care to score out (X) blank pages, if any, that you might have left.

DO NOT WRITE ANYTHING HERE



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Q2(a)

Bank Reconciliation Statement as on  
31st December, 2022

DO NOT WRITE ANYTHING HERE

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DO NOT WRITE ANYTHING HERE

Particulars	Details	Amount
Debit balance as per pass book (010)		248000
<b>6.5</b> <b>2a</b> <b>R</b> Add • cheque issued but not presented for payment		✓ 10000
• Cheque twice add in Cash book		37520
<b>6.5</b> <b>2aStep1</b> <b>R</b> • Cheque credited in pass book but not recorded		✓ 45000
Cheque for payment telephone gross recorded		✓ 10000
<b>Less</b> • cheque issued for payment for purchase of merchandise not recorded in cash book		(117000)
( & bank charge)		✓ (3500)
• Interest on overdraft not entered in the cash book		
• Bill dishonoured no entry in Cash Book		✓ (26200)
<b>✓</b> <b>R</b> • Undercasting in Cash Book		✓ (12000)
<b>R</b> Credit Bal as per Cash Book (overdraft)		251820



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Q2(b)

In the books of  
 ABC Sports Club.  
 Receipts & Payment A/c for the  
 period ending as on 31-12-2022

Receipt	Amount	Payment	Amount
To bal b/d (cash)	108000	By salary	230000
To Subscription	224000	By Staff By Rent & Tax	5000
To Interest	90000	By Insurance	2000
To Donation	40000	By Office Expense	8000
By Mis Receipt	3000	By bal c/d	
		By Stationery Expenses	30000
		By Furniture	1000
		By Sports Equipment	5000
		By Sports of Eq	
		By Stock of Stationery	2500
		By <del>Sta</del>	
		By bal c/d	(81500)
		Cash in hand	(465000)
	(465000)		(465000)

2 2bStep1

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5



In the books of ABC Sports Club  
Balance Sheet as on 31-12-2020

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DO NOT WRITE ANYTHING HERE

DO NOT WRITE ANYTHING HERE

Liabilities	Amount	Assets	Amount
Capital 4024000		Govt Securities 180000	180000
(+) Surplus		Sub. Receivable 10000	10000
(+) Excess Income 63300		Furniture 19800	19800
Less Expenditure		Land & Building 1962500	1962500
<b>Rs R</b> →	4108300	Sports Equipm 39000	39000
<b>1.5 2bStep2</b>		Stock of Station 5500	5500
		Cash in hand 102000	102000
Sub Received in Advance 6000	6000	Cash in hand 181500	181500
Outstanding Salary 15000	15000		
	<u>4108300</u>		<u>4108300</u>





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17.5  
2



2. Subscriptions A/c

To opening receivable	70000	By R&P (B/F)	224000
To T&E A/c	250000	By Advance (opening)	2000
To closing Advance	6000	By Sub Receivable (closing)	100000
	<u>326000</u>		<u>326000</u>

3. Salary A/c

To R&P (B/F)	230000	By O/S Salary	10000
To O/S Salary	6000	By T&E A/c	235000
	<u>236000</u>		<u>245000</u>

4. Furniture A/c

To bal b/d	20000	By Dep	1200
To R&P (B/F)	1000	By bal c/d	19800
	<u>21000</u>		<u>21000</u>

5. Land & Building A/c

To bal b/d	2000000	By Depreciate	37500
	<u>2000000</u>	By bal c/d	1962500
			<u>2000000</u>

6. Shovel Equipment A/c

To bal b/d	35000	By bal c/d	39000
To R&P (B/F)	5000	By Depreciate	1000
	<u>40000</u>		<u>40000</u>

7. Stationery A/c

To bal b/d	3000	By bal c/d	5500
To R&P (B/F)	2500		<u>5500</u>
	<u>5500</u>		<u>5500</u>

R  
X









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5 R  
3b

10



Balance Amount ~~Rs~~ = 97000 - 71000  
= 26000

3 R  
3bStep1  
Balance Product = 2568000 - 1864000  
= 704000

2 R  
3bStep2  
Average Due Date = Base Date +  $\frac{\text{Balance Product}}{\text{Balance Amount}}$   
= 20 Aug +  $\frac{704000}{26000}$   
= 20 Aug + 27 days  
= 16 September  
or  
= 16 September

Mr. B is paid ₹ 26000 of the balance to the Mr. G.

DO NOT WRITE ANYTHING HERE



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11



(Q3(c))

Lily A/c current with Rose.  
(Int. @ 6% p.a.) as on 31st March 2023

5		3c	Particulars	Do	Days	Amount	Product	Rate	Particulars	Do	Days	Amount	Product
2023	1 Jan	To bal b/d		90	8500	765000	15 Jan	By Purchase	75	10200	765000		
	10 Jan	To Sales		80	14700	1176000	20 Jan	By Sales	70	2500	175000		
	31 Mar	To Intexl			114.45			Return				323000	
								25 Feb.	By Bank	34	2500	85000	
								31 Mar	By Balanc Product			678000	
								31 Mar	By bal c/d			111.45	
						233114	1941000			233114	1941000		
							194				4263000		

5 3c Step 1

23311.45

$$\text{Interest} = 678000 \times 6\% \times \frac{1}{365}$$

$$\Rightarrow 114. \Rightarrow \underline{\underline{111.4520}}$$



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12



Q3(a)

In the books of P. (Journal Entry)

Date	Particulars	L.F.	Dr. ₹	Cr. ₹
1 <sup>st</sup> July 2022	R's A/c <span style="float:right">Dr</span> TO Bill Payable A/c (Being, R's bills accepted for 4 months.)		200000	200000
	no entry on discounted			
2 <sup>nd</sup> July 2022	Bank A/c <span style="float:right">Dr</span> Discount A/c <span style="float:right">Dr</span> TO R's A/c (Being, remittance given by R)		75200 4800	80000
4 <sup>th</sup> Nov 2022	Bills Receivable A/c <span style="float:right">Dr</span> TO R's A/c (Being, bill received from R's)		250000	250000
4 <sup>th</sup> Nov 22 4 <sup>th</sup> Nov	Bank A/c <span style="float:right">Dr</span> Discount A/c <span style="float:right">Dr</span> TO Bill Receivable (Being, Bill Receivable discounted.)		236250 13750	250000

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13



DO NOT WRITE ANYTHING HERE

DO NOT WRITE ANYTHING HERE

DO NOT WRITE ANYTHING HERE

	R		
R's A/c Dr	X	60000	R
To Bank A/c			56700
To Discount A/c			3300
(Being, Remittance given to R.)	X		✓
R's A/c	Dr	250000	
To Bank A/c	✓		250000
(Being, cancellation of bills.)			
Bank A/c	Dr	<del>93492</del>	
Bad Debt A/c	Dr	93492	
To R's A/c	✓		186984

6.5 3aStep1

WN → 7<sup>th</sup> Bill

	Gross	Discount	Net
	200000	12000	188000
P	80000	4800	75200
R	120000 ✓	7200	112800
2 <sup>nd</sup> Bill			
	250000	13750	236250
R	<del>186984</del>	<del>10284</del> + 3300	<del>120000</del> + 56700
P	<del>70000</del> 63016	3466	59550



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14



18  
3  
8  
3a

In the books P.

**R's Account**

Dr.			Cr.		
Date	Particulars	₹	Date	Particulars	₹
1st July	To Bill Payable A/c	200000	1st July	By Bank	72000
	To Bank	56700		By Discount	4800
	To Bank A/c	9300	4 Nov	By Bills Receivable	25000
	To bal. c/d.	200000		By Bank	93492
		6984		By Bad Debts	93492
		<del>50000</del>			
		516984			516984

DO NOT WRITE ANYTHING HERE



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15



Q6(a)

Issued = 25000

FV = 100

IP = 125

Mk A

50 Appli 50

25 Allotm. 50

✓

✗ A

✗ (250)

25 Pre-call 25

✗ (150)

100 125

Applied = 25000

Allotted = 25000

Reject = 4000

In the books of A Ltd. (Journal Entry)

Date	Particulars	Dr (₹)	Cr (₹)
	Equity Share Application A/c Dr <del>To Bank A/c</del> To Equity Share Capital (Being, share Alloted.)	125000	125000
	Equity Share Allotment A/c Dr To Securities Premium A/c To Share Capital A/c (Being, Allotment due and Securities Premium).	125000	62500 62500
	Call on Reserve A/c Dr To Equity Share Allotment (Being, share in Reserve.)	7500	7500



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16



Equity share final call A/c Dr To share capital A/c (Being, final call. Due) ✓	625000	625000
Call in Arrears A/c Dr To share capital final call (Being, 150 share in Arrears) ✓	3750	3750
Share Capital A/c (150x100) Dr <del>Securities Premium A/c</del> Dr To Equity share forfeiture ✓ To Equity To call in Arrears A/c (Being, share forfeited.)	15000 3750	7500 11250

Note: • Call in Arrears Account is maintain in Book. So, Arrears not transfered in Cash Book. Call in Arrears entry is made.  
• Excess Money Directly Rejected no Entry Made.





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17  
In the books of A Ltd.

Cash Book

Particulars	LF	Amount	Particulars	LF	Amount
To Share Application		145000	By Equity Share Application		200000
			(Rejected)		
6a Step 1 Share Allotment		<del>145000</del> 1242500	By bal c/d		3113750
6a Step 2 by share final call A/c		621000			
6a Step 3					
		3313750			3313750

Vertical text on the left margin: DO NOT WRITE ANYTHING HERE



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18



Q.6(b)

Accounting is a summarizing phase of Accounting. Accounting is one of the sub fields of the financial statements are prepared on the basis of the Accounting.

Sub fields of Accounting →

- 1) Cost Accounting -
- 2) Management Accounting
- 3) Financial Accounting
- 4) Social Responsibility Accounting

1) Cost Accounting → In the Accounting, the cost concept is used - accounting is used for the business ascertain the cost of the assets.  
Cost Accounting is sub parts Historical Cost, & Conversion Cost.

2) Management Accounting → In the Accounting the Manager is managed the business and control the activity of the Management.



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19



18

6

3) Financial Accounting → All the In the Accounting, useful for the financial statement preparation. All the transaction and Events in the money terms which used for preparation of financial Accounting.

4) Social - Responsibility Accounting → The Accountant are responsible for the social society all the Statutory Audit, Maintenance and Disclosure of financial statement.

4

6b

4

6bStep1

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20



(Q4(a))

In the books of M/s. RM & Co.

Dr. Trading A/c for the year ended 31-3-22 Cr

Date	Particulars	₹	Date	Particulars	₹
	To freight			By sales 3550000	
	To opening stock	930000		(-) Return (63000)	
	To purchases	230000		(-) Return by customer	22000
	- 30000				3465000
	- 20000			By closing stock	410000
	(-) Return (30000)	2061000			
	To freight on purchases	18000			
	To Gross profit	866000			
		<b>3875000</b>			<b>3875000</b>

2 R  
 4a Step 1

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21



In the books of M/s RM & Co.  
 Profit & Loss A/c of the  
 year ended 31-3-23

Expendit

Expenditures

Particulars	(₹) Amount	Particulars	Amount
To Bank Charges	24000	By Discnt Received	4000
To Carriage Outward	20000	By Gross Profit	866000
To Discnt Allowd	36000		
To Electricity charges	32000		
To Fuel Expenses	45000		
To Insurace	82500		
Premium			
(-) Drawing (42000)			
(-) Prepaid (3375)	37125		
To Interest on Loan	35000		
To Printing & Station	27000		
To for Godown	82500		
To Salaries	165000		
To Vehicle Expense	54000		
To Dep on Building	45000		
To Dep on Vehicle	60000		
To Dep on furniture	3600		
To Provision for			
Bad Debts	49720		
To Net Profit	133055		
	890000		890000

3  
 R  
 4a Step 2

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22



In the books of M/s P M & Co.  
Balance Sheet as on  
31-03-23

Liabilities	₹	Assets	₹
Capital 1948000		Building 900000	
(-) Drawing (180000)		(-) Dep 5% (45000)	
(-) Drawing (42000)			855000
(Insurance Premium)		Furniture & fixt 321000	
(-) NP 133055		(+) Purchase. 30000	
	180000	(-) Dep 10% I (32100)	
		(GM) II (1500)	307400
Loan	600000	Debtors. 1290000	
Creditors. 645000	600000	(-) Common Debt (25000)	
(-) Common (25000)		(-) Return Sales (22000)	
Debt	62000	(-) debts (40720)	1192280
		Cash At Bank	39000
		Cash In Hand	21000
		Vehicles 300000	
		(-) Dep @20% (60000)	240000
		Prepaid Insurance	3875
		Closing Stock	410000
	3079055		3079055
	307		
	3079055		
	3079055		

5.5 R 4aStep3

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23



14.5 R 4a

Correct Entry

→ 1. Furniture A/c DR 30000  
To Purchase 30000

2. Insurance Premium 82500

4 R 4aStep4

Drawing 42000  
Bal. 40500 (10 Months)  
Current 37125 Prepaid 3375

3. Sales Return A/c DR 22000  
To Debtors A/c 22000

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24



16.5  
R  
4

Q 4(b)

2  
R  
4b

Profit & Loss Appropriation A/c

Particulars	₹ (Amount)	Date	Particulars	₹ (Amount)
To R's Capital	10000		By Net Profit	350000
To Int on Capital	15000			
To Dividend	3000			
To Profit transferred to:	30000			
P. (5/10)	155000			
R. (3/10)	93000			
Q. (2/10)	62000			

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25



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26



[ (1)(C) ]

4 R  
1c

Calculation of value of Inventory 31st March 2022

① Calculation of cost of Goods sold Available

Particulars	₹
Opening Stock	147500
(+) Purchase	885000
(+) Manufacturing Expenses	135000
(-) Abnormal Purchase (50000 - 12500)	(37500)
<b>Cost of Goods Available for Sale</b>	<b>1130000</b>

4 R  
1c Step 1

② Calculation of cost of Goods sold.

Sales	₹ 950000
Cash Sales 4755000	910000
Credit Sales 400000	950000
(-) Abnormal sale	(40000)
(-) GP (Gross Profit)	(182000)
$\left[ \begin{array}{l} 100 + 25 = 125 \\ 760000 \end{array} \right]$	910000
<b>Cost of Goods Available Sold</b>	<b>728000</b>

③ Calculation of Inventory as on 31st March 2022

Cost of Good Available for Sale	1130000
(-) Cost of Good sold.	(728000)
<b>Value of Inventory</b>	<b>402000</b>



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27





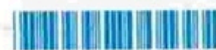
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Q11b  
[Q1 (b)]

(i) True

The financial statement must disclose all the relevant and reliable information in accordance with the full disclosure disclosure principle.

Because the users of accounts ~~estimate~~ <sup>used</sup> the financial statements of the firm/company. All the information is true and faithful disclosed.

2

1aStep1

The relevant and reliable information is useful for the users of Accounts Statement. Therefore full disclosure principle is used in preparation of financial statement.

(ii) True

1aStep2

The gain from sale of capital assets is a capital Receipt. So the gain from sale of Asset is (capital)

0

1aStep3

not added to Revenue Receipt to ascertain the net profit of the Business.

3

1aStep4

(iv) True

Sum of the year's digit method is example of



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31 DEC 2023



Addl. Book No. 1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
ADDL. BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS  
ADDITIONAL ANSWER BOOK

DO NOT WRITE ANYTHING HERE

8 R  
1a

Accelerated Method of charging of depreciation. Sum of Digit is also a Reducing Balance Method.

DO NOT WRITE ANYTHING HERE

(v) False

2 R  
1aStep5

This is a Revenue Expenditure. Inauguration Expenses of ₹ 10 Lakh incurred on the new unit in an existing business is not a Capital Expenditure. It is one time expenditure does not give one or more year expenditure.

DO NOT WRITE ANYTHING HERE

vi False

2 R  
1aStep6

Discount column of the cash books is not records the books trade discount. Trade Discount is not recorded in the books of Accounts. It only for net increase of sale. Cash Discount is recorded in the books of Accounts for the immediately payments.



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(iii) True

Depreciation is a non-cash expense and non-operating expense which is to be provided for if there are benefits.

~~Depreciation~~ is a non-cash expense there are no cash outflow from the company.

It help in the ascertain of the profit of the company.

DO NOT WRITE ANYTHING HERE

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Q1(b)

(iii) Money Measurement Concept →

According to the Money Measurement Concept, Money is the exchange medium. It is an Economic Value. All the transactions & Events are measured in terms of money & recorded in the Books of Accounts.

- All the transactions & Events are not measured in money & not recorded in the Books of Accounts.
- Money Measurement Concept is used only for money transactions & Events are recorded in Books of Accounts.

(iv) Realisation Concept →

It follows Cost Concept, in the business all assets are realised so business assets realise.

- Realisation Concept is followed the cost concept.
- In the business value of assets are realised so the business Realise.

Example → Cost of Assets 10000 but now Cost of Assets is 12000. → 2000 the Assets are realised.



# The Institute of Chartered Accountants of India

Code: FD1PP596238  
Subject: 01 Principles and Practices of Accounting

Total Marks: 100  
Marks Obtained: 84.5

4



(ii) Diminishing Balance Method →

14.5  
1

It is also known as Reducing Balance Method. In the Method or Written Down Value Method. It also used in Sum of Digits Method. In this Method Depreciation is charged at fixed percentage rate. In the beginning beginning the depreciation is Higher and ending depreciation is Lower. The value of the Asset is not net will only the residual value of the Asset is found.

(i) Conversion Cost →

2.5  
1b Step 1

According to the cost concept, Value of assets are converted one year to another year.

Example → Value of Assets +19+  
31-12-24 24000  
Value of the Assets 31-12-25 30000  
The Cost of the Asset is converted by 6000.

Conversion of the cost is converted the one period to another period. Ex- Historical Cost to Replacement Cost.

DO NOT WRITE ANYTHING HERE





# The Institute of Chartered Accountants of India

Code: FD1PP596238  
Subject : 01 Principles and Practices of Accounting

Total Marks: 100  
Marks Obtained : 84.5

## Result Overview

Awarded Marks: **84.5**

Max Marks:100

**NA** Not Attempted

**O** Optional

**M** Marked

### Q1\_Compulsory (Score: 14.5/20 )

Question No	Awarded Marks	Maximum Marks	Status
1	14.5	20	M
1a	8	12	M
1b	2.5	4	M
1c	4	4	M

### Q2\_Q6 (Score: 70/80 )

Question No	Awarded Marks	Maximum Marks	Status
2	17.5	20	M
2a	6.5	8	M
2b	11	12	M
3	18	20	M
3a	8	10	M
3b	5	5	M
3c	5	5	M
4	16.5	20	M
4a	14.5	15	M
4b	2	5	M
5	0	20	O
5a	0	10	O
5b	0	5	O
5c	0	5	O
6	18	20	M
6a	14	15	M
6b	4	5	M



## Commerce Tuition Classes CTC @CTCClasses



5K Vinay Singh, 5:34 PM



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

Examination Department  
The Institute of Chartered Accountants of India  
18<sup>th</sup> May 2024

### IMPORTANT ANNOUNCEMENT

No. 13-CA (EXAM)/SEPTEMBER/2024. In pursuance of Regulation 22 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India is pleased to announce that the next Chartered Accountants Foundation and Intermediate Examinations will be held on the dates and places which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

**FOUNDATION COURSE EXAMINATION**  
(As per syllabus contained in the scheme notified by the Council under Regulation 25 F of the Chartered Accountants Regulations, 1988.)

13<sup>th</sup>, 15<sup>th</sup>, 18<sup>th</sup> & 20<sup>th</sup> September 2024

**INTERMEDIATE COURSE EXAMINATION**  
(As per syllabus contained in the scheme notified by the Council under Regulation 26 F of the Chartered Accountants Regulations, 1988.)

Group -I: 12<sup>th</sup>, 14<sup>th</sup> & 17<sup>th</sup> September 2024

Group -II: 19<sup>th</sup>, 21<sup>st</sup> & 23<sup>rd</sup> September 2024

No examination is scheduled on 20<sup>th</sup> September 2024 (Monday) on account of Midat - un - Nadi, being a compulsory (gazetted) Central Government holiday as per F. No. 12/2/2023-XA dated 3.7.2023 issued by Ministry of Personnel, Public Grievance and Pensions, Government of India.

It may be emphasized that there would be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government / Local Bodies.

Paper(s) 3 & 4 of Foundation Examination are of 2 hours duration. However, all other examinations are of 3 hours duration, and the examination wise timing(s) are given below:

Examination	Paper(s)	Exam. Timings (IST)	Duration
Foundation	Paper 3 & 4	2 PM to 3 PM	2 hours
	Paper 1 & 2	2 PM to 4 PM	2 Hours
Intermediate	All Papers	2 PM to 5 PM	3 hours

Please use forgot password option in case you have forgotten or lost your password. Students are also requested to Create Username, Register Course, Convert Course, Revalidate, Update Photo, Signature and Address on SSC app.

Examination fee can be remitted on-line by using VISA or MASTER or MAESTRO Credit / Debit Card / Rupee Card / Net Banking / Bham UPI.

**Opening and closing of online window for submission of examination application forms and correction window.**

The following dates(s) are proposed for consideration:-

Details	Intermediate Exam	Foundation Exam
Commencement of submission of online examination application forms	7 <sup>th</sup> July 2024 (Sunday)	28 <sup>th</sup> July 2024 (Sunday)
Last date for submission of online examination application forms (without later fees)	20 <sup>th</sup> July 2024 (Saturday)	10 <sup>th</sup> August 2024 (Saturday)
Last date for submission of online examination application forms (with later fees of ₹500/- or US \$ 10/-)	23 <sup>rd</sup> July 2024 (Tuesday)	13 <sup>th</sup> August 2024 (Tuesday)
Students seeking change of examination city / medium, the correction window for the examination forms already filed will be available during the dates mentioned	3 <sup>rd</sup> July 2024 (Wednesday) to 26 <sup>th</sup> July 2024 (Friday)	14 <sup>th</sup> August 2024 (Wednesday) to 16 <sup>th</sup> August 2024 (Friday)

**Examination Fee**

The examination fee(s) for various courses are as under:-

Intermediate Course Examination	
For Indian Centre(s)	₹ 1500/-
For Overseas Centre(s) - Including Kathmandu & Bhutan Centre	₹ 2150/-
For Indian Centre(s)	₹ 1500/-
For Overseas Centre(s) - Including Kathmandu & Bhutan Centre	₹ 2150/-
For Indian Centre(s)	₹ 1500/-
For Overseas Centre(s) - Including Kathmandu & Bhutan Centre	₹ 2150/-

The late fee for submission of examination application form after the scheduled last date would be ₹500/- (for Indian / Bhutan / Kathmandu Centres) and US \$ 10 (for Abroad Centres) as decided by the Council.

**OPTION TO ANSWER PAPERS IN HINDI:**  
Candidates of Foundation and Intermediate Examinations will be allowed to opt for English / Hindi medium for answering papers. Detailed information will be found in guidance notes hosted at <https://www.icai.org>

प्रयास से परिणाम तक 🔥  
 CA Foundation September 2024  
 Exam Date Sheet Officially  
 Announced by ICAI  
 We are With You CTCians ❤️  
 #CAFoundationSept2024  
 #CTCClasses

4.6K Vinay Singh, 6:10 PM



## Commerce Tuition Classes CTC @CTCClasses

Tomorrow MBS 🟠 LIVE Class schedule 🔥

Mark your Presence & Prepare accordingly

9:00Am - Business Law

11:00Am - Account's

#CAFoundation