



The Institute of Chartered Accountants of India

Code: IN1AA412263
Subject : 01 Advanced Accounting

Total Marks: 70
Marks Obtained : 65.5

Subject Advanced Accounting

Number of Answer Books used : Main + additional sheets

Date Seal 4 SEP 2025

For use by ICAI only



412263



Paper Code

C
N
J
1

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

MCQ Booklet Serial No.

8048586

Paper No.

1

Level of Exam Intermediate

Foundation (1) Intermediate (2) Final (3)

MCQ Answers

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

0
1
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11 A B C D 12 A B C D 13 A B C D 14 A B C D 15 A B C D 16 A B C D 17 A B C D 18 A B C D 19 A B C D 20 A B C D
21 A B C D 22 A B C D 23 A B C D 24 A B C D 25 A B C D 26 A B C D 27 A B C D 28 A B C D 29 A B C D 30 A B C D



3000014670

TELEGRAM: CA NOTE HUB



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3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9

INSTRUCTIONS TO THE CANDIDATE FOR FILLING THE MCQ ANSWER FIELDS

A.B. Pencil to Darken the appropriate Circle.

and darken the correct MCQ Booklet Serial No. as printed on your question booklet which will be taken as final for evaluation. Please any candidate fills in this information wrongly, Institute will not take any responsibility for rectifying the mistake.

Please darken the complete circle.

- If you want to change your Answer, erase the darkened circle completely and make a fresh mark.
- Please do NOT make any stray marks on the OMR cover page.
- Rough work must NOT be done on the OMR cover page.
- Mark your answer only in the appropriate space against the number corresponding to the question.

How to mark answers

CORRECT METHOD: (A) ● (C) (D)
WRONG METHOD: (A) ✗ (C) ✗ (D) ✗

Q. No.		To be ticked <input checked="" type="checkbox"/> by the candidate against the Questions answered (Descriptive Type)		
1	<input type="checkbox"/>	8	<input type="checkbox"/>	
2	<input type="checkbox"/>	9	<input type="checkbox"/>	
3	<input type="checkbox"/>	10	<input type="checkbox"/>	
4	<input type="checkbox"/>	11	<input type="checkbox"/>	
5	<input type="checkbox"/>	12	<input type="checkbox"/>	
6	<input type="checkbox"/>	13	<input type="checkbox"/>	
7	<input type="checkbox"/>	14	<input type="checkbox"/>	
Total	<input type="checkbox"/>	Total	<input type="checkbox"/>	



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03

Q.1 (a)

① Calculation of current tax

Year	2021-22	22-23	23-24	24-25
PBT	18,00,000	22,00,000	25,00,000	30,00,000
Less: Depreciation	10,00,000	10,00,000	-	-
PBT	8,00,000	12,00,000	25,00,000	30,00,000
Current Tax @ 30%	2,40,000	3,60,000	7,50,000	9,00,000

WNI ✓ Calculation ✓ of Depreciation ✓ for tax purpose ✓

Year 1 → $20,00,000 \times 50\% = 10,00,000$

Year 2 → $[20,00,000 - 10,00,000] = 10,00,000$

② Calculation of Tax expense

Year	21-22	22-23	23-24	24-25
PBT & Dep	18,00,000	22,00,000	25,00,000	30,00,000
Depreciation	5,00,000	5,00,000	5,00,000	5,00,000
PBT	13,00,000	17,00,000	20,00,000	25,00,000
Tax expense @ 30%	3,90,000	5,10,000	6,00,000	7,50,000



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04

wage Depreciation for Accounting Purpose

$$\frac{20,00,000 - 0}{4} = \underline{\underline{500,000}}$$

(3) Calculation of Deferred Tax Asset (Liability)

	A/c Income	Tax Income	Difference	DTA/DTL	Amt
Year 1	13,00,000	800,000	500,000	DTA	150,000
2	17,00,000	12,00,000	500,000	DTL	(500,000 x 30%)
3	20,00,000	25,00,000	(500,000)	Reversal of DTL	(150,000)
4	25,00,000	30,00,000	(500,000)	Reversal of DTL	(150,000)

1a



5

1aStep1



5





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ICAI 05

Q.1 (B)

① Calculation of cost of finished good

WN1	Raw Material	$40,400 \times 12 =$	484,800	<input checked="" type="checkbox"/>
	labour		323,200	<input checked="" type="checkbox"/>
WN2	Fixed overhead			<input checked="" type="checkbox"/>
		$\frac{315,000}{45,000} \times 40,400 =$	282,800	
	(a) Total cost		10,90,800	
	(b) Total Production		40,400	
	Cost Per unit $\frac{a}{b}$		@ 27 Per unit	

② Valuation of closing stock

As per AS 2 "Valuation of inventories"

Raw Material are valued at ~~Below~~ Replacement cost if the finished goods in which they are expected to consume is sold at Below cost i.e. Net Realisable value is Below cost.



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(MP)	Finished goods	$4200 \times 22 = 92,400$	<input checked="" type="checkbox"/>
(RP)	Raw Material	$4000 \times 11.5 = 46,000$	<input checked="" type="checkbox"/>
		<u>138,400</u>	<input checked="" type="checkbox"/>

Note: cost of finished good is ₹ 27 per unit
and Net Realisable Value is ₹ 22 per unit
Hence As per Valuation at cost or NRV
whichever is lower
Finished good is valued at NRV i.e. 22

Raw Material are valued at Replacement
Cost i.e. 11.5

<u>WN1</u>	<u>Raw Material consumed</u>
	Op Stock 4400
Add	Purchases 40,000
less	Cl. stock (4000)
	<u>40,400</u> Consumed

<u>WN2</u>	<u>Finished good Produced</u>
	Sales : 40200
Add	closing stock 4200
less	opening stock (4000)
	<u>40,400</u> Production



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ICAI 07

DO NOT WRITE ANYTHING HERE

Q3 cost of Raw Material

$$\frac{480,000}{40,000} = @ 12 \text{ per unit}$$

✓

Q4 ~~cost~~ absorption Rate of fixed on

$$\frac{315,000}{45,000} = @ 7 \text{ per unit}$$

✓

1bStep1 ✓ 5

1b ✓ 5

DO NOT WRITE ANYTHING HERE



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08



Q.1 (c)

Q.1 As per AS 9 "Revenue Recognition"

(i) Trade Discount are not considered as
☒ a part of sales and hence the same
☐ are required to be deducted at the
time of sale.

However Cash Discount are not Reduced
from sales as ~~these~~ sales are
Recorded on gross Basis without any
cash discount since same is
a treated as a expense.

Assuming that the Price Discount is
decided after the sale & hence same
is a cash discount which shall not
be netted off from Price of sold
good.

Hence XY Ltd Should Book entire
sales Revenue of 150 lakh in its
☒ Books & treat Price Discount as
☐ separate expense.

Opinion of chief Accountant is not as per
AS-9



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(ii) ~~Dividend~~ Dividend should be Recognized only when Right to Receive the dividend is established i.e. they are declared by the company in the A.M. and there is no uncertainty regarding measurability & collectibility

Since, in the given case Dividend is declared on 30 April 2025 the same should be treated as Income of FY 2025-26

X.Y. Ltd is not correct in Booking dividend income on accrual Basis for FY 2024-25

(iii) Revenue on goods sold on accrual Basis approval Basis shall not be Recognized until the Buyer has formally accepted the goods, or has done an act adopting the transaction, or the period for rejection has expired & even no time is decided a reasonable time is expired

In the Present case,
Revenue for 60% of goods i.e. 90,000 (150,000 × 60%) should be Recognized on 31 Jan 2025 since the same is approved by buyer.



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But for Remaining 40% i.e. 60,000 ($150,000 \times 40\%$)
~~Revenue~~ Revenue should be Recognized
on 15 March 2025 since 3 Months has
expired on 15 March



Hence the treatment of X4 Ltd is not correct
by Recognizing Revenue of 150,000 on
15th December, 2024

(iv) Goods sold on consignment Basis should
be Recognized as Revenue ~~on~~ only
when goods are actually sold by the
buyer and not lying in its store



Hence X4 Ltd should Recognized Revenue
only to the extent of ~~60,000~~ 60,000 &
not 80,000 since the same is
sold upto FY 2024-25

Hence X4 Ltd is correct in its treatment



1cStep1



3.5

1c



3.5

1



13.5



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Q. 6 (a)

As per AS-5 "Net profit or loss for the period, prior period items & change in Accounting Policies".

Prior period item are those item that arises in the current Accounting period as a result of error or omission is one or more previous Accounting year.

on 1 Oct, 2024 Journal entry for FY 2024-25

(150000 x 3) Prior period item A/c dr. 450,000
(150000 x 6) Salary A/c dr. 900,000
To Bank A/c 13,50,000
(Being salary provided)

→ Profit / Loss A/c dr. 13,50,000
To Prior period item A/c 450,000
To Salary A/c 900,000
(Being salary charged)

6aStep1



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Alternatively if entry for entire year is passed

→
(150000 x 3) Prior period item A/c dr. 450,000
(150000 x 12) Salary A/c dr. 18,00,000
To Bank A/c 22,50,000
(Being salary paid)

→ ☒ Profit/Loss A/c dr. 22,50,000
To Prior period item A/c 450,000
To Salary A/c 18,00,000
(Being salary charged)

ii If Sneha was terminated on 1st Jan 2024 and re-instated on 30 Sep 2024
☒ salary paid for January - March should not be treated as prior period item
☒ as there was no error or omission in prior period - same will be treated as ordinary item with disclosure where disclosure is needed.

on 1 Oct, 2024

Journal entry

(150000 x 9) Salary A/c dr. 13,50,000
To Bank A/c 13,50,000
☒ (Being salary paid)



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DO NOT WRITE ANYTHING HERE

Profit & Loss A/c dr. 13,50,000
To Salary A/c 13,50,000
(Being salary charged)



Alternatively if entry for entire year
is passed

DO NOT WRITE ANYTHING HERE

(150,000 x 15) Salary A/c dr. 22,50,000
To Bank A/c 22,50,000
(Being salary paid)



Profit & Loss A/c dr. 22,50,000
To Salary A/c 22,50,000
(Being salary charged)

6a



4

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14



Q. 6 (B)

Particulars	₹	Debit ₹	Credit ₹
(i) 9% Debenture holder A/c dr. (500,000 x 25%) To Bank A/c A/c To Plant & Machinery (B/P) To Reconstruction A/c		500,000	125,000 285,000 90,000
(Being claim on Debenture holder satisfied)			
(ii) Reconstruction A/c dr. To Furniture & Fixture (550,000 - 445,000) A/c		105,000	105,000
(Being Furniture written down)			
(iii) Freehold Premises A/c dr. To Reconstruction A/c		75,000	75,000
(Being Premises appreciated)			
(iv) Reconstruction A/c dr. To Bank A/c (450,000 x 5%) (Being cancellation Payment Made)		22,500	22,500



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DO NOT WRITE ANYTHING HERE

(v) Reconstruction A/c dr. To Profit/Loss A/c (Being PL written off)	1,15,000	<input checked="" type="checkbox"/>	115,000
(vi) General Reserve A/c dr. To Reconstruction A/c (Being shortfall transferred from GR) (115,000 - 37,500)	77,500	<input checked="" type="checkbox"/>	77,500

DO NOT WRITE ANYTHING HERE

6b ☒ 4

6bStep1 ☒ 4

DO NOT WRITE ANYTHING HERE



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16

Q.6 (c)

Branch A/c
Modurpi Branch

	₹		₹
To cash A/c (Rent & Rates)	3200	By Cash A/c (Cash Remitted)	78,600
(Salaries)	16000		
(General expense)	2600	By Cash A/c (Credit Sales Reserve)	34,500
(Advertisement)	7500		
To good sent to Branch A/c	150,000	By loading (150,000 × 20%)	30,000
			✓
To stock Reserve (45,000 × 20%)	9000	By Bal cld Branch stock	45,000
	✓	Branch Debit	82,400
To Net Profit	82,200		
	✓		
	270,500		270,500

WNI

Branch Debit A/c			
To Br. stock	135,200	By Br. stock	2300
	✓	By Cash A/c	34,500
		By Bal debt	6000
		By Bal cld (BIF)	82,400
			✓



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Branch Alc

~~Dr~~ Tiruchi Branch

	₹		₹
To Cash Alc		By cash Alc	
(Rent/Taxes)	4500	(cash sale)	85,200
(Salaries)	18000	(credit sale)	23,600
(General exp)	1500		
(Advertisement)	5200	By loading	25000
		(125000 X 20%)	
To good sent to Branch	125,000		✓
To stock Reserve	7000		
(35000 X 20%)	✓	By Bal old	
To Net Profit	92,800	Branch stock	35000
		Branch Debtor	85,200
	✓		
	254,000		254,000

6cStep1 ✓ 3

6cStep2 ✓ 2

6 ✓ 13

6c ✓ 5

Br. Debtor Alc

To Br. stock	1,10,000	By Br. stock Alc	1200
	✓	By Cash Alc	23,600
		By Bad debts	-
		By Bal old	85,200

6c ✓ 5



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Q.2

Balance sheet as at
31 March 2025

	Note No.	(Lakhs) Amt.
A Equity and Liabilities		
I shareholders Fund		
(a) share capital	1	39.36
(b) Reserve & surplus	2	33.27
(c) Money Received against share ^{on} work ^{work}		2.7
II Non-current liabilities		
(a) long term Borrowing	3	18.8
(b) Deferred tax liability (net)		5.6
(c)		
III Current liabilities		
(a) short term Borrowing	4	6.95
(b) Trade Payable		5.69
(c) other current liability	5	1.86
(d) short term Provision		1.36
Total		110.55
B Asset		
I - Non-current Asset		
as Tangible ^{and} Intangible		
(i) Property Plant Equipment	6	67.3



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		19	Barcode	
DO NOT WRITE ANYTHING HERE	ii) Capital work in progress		11.4	✓
	a) Governments	6	6	✓
	b) Non current Investment	7	6	✓
DO NOT WRITE ANYTHING HERE	II Current Asset			
	a) Investment		-	✓
	b) Inventory	20	6.02	✓
	c) Trade Receivable	9	11.57	✓
	d) Cash & cash equivalent	10	8.26	✓
2Step1 ✓ 5	Total		110.55	✓
Total				
NOTES TO ACCOUNTS				
DO NOT WRITE ANYTHING HERE	① Share capital			
	Authorised capital			
	50,000 ES @ 100 each	50	✓	
	② Issued or subscribed			
	40,000 Eq. share @ 100 each	40		
	(-) call in arrears	(.64)		
	(out of above 5000 equity share has been issued allotted for consideration other than cash)			39.36 ✓



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		20		
2	<u>Reserve & surplus</u> General Reserve Capital Reserve (12.5(-) 0.02) Profit and loss A/c Securities Premium A/c Revaluation Reserve Add: Revaluation of land [40.5 (-) 30.88]		6.9 12.3 3.5 0.75 0.2 9.62	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
			9.82	33.27
3	<u>Long term Borrowings</u> <u>Secured loans</u> a) 10% Debentures (intention of holding for more than 2 years) b) loan from SSA corporation (10 (-) 45) (secured by Plant & Machinery) (Repayable after 3 years) <u>unsecured loans</u> other long term loan		5 9.55	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
			4.25	18.8
4	<u>Short term Borrowing</u> <u>Secured</u> loan from OCB Bank		4.5	<input checked="" type="checkbox"/>



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21			
DO NOT WRITE ANYTHING HERE	<u>unsecured loans</u>		
	a) loan from Related Party	<input checked="" type="checkbox"/>	0.54
	b) Other Borrowing	<input checked="" type="checkbox"/>	1.91 6.95
DO NOT WRITE ANYTHING HERE	5. <u>Other current liability</u>		
	Interest Accrued but not due		0.45
	Other current	<input checked="" type="checkbox"/>	1.41 1.86
DO NOT WRITE ANYTHING HERE	6. <u>Property Plant & Equipment</u>		
	a) Freehold land		30.88
	Add: Revaluation	<input checked="" type="checkbox"/>	9.62 40.5
	b) Plant & Machine		
	Cost		41
	(-) Depreciation (41 - 26.8)	<input checked="" type="checkbox"/>	(14.2) 26.8
	Cost		41
		<input checked="" type="checkbox"/>	67.3
	7. <u>Non current Investment</u>		
	In Debentures of Ghor Limited	<input checked="" type="checkbox"/>	6



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22	
a) Inventory a) Raw Finished good b) Raw Material c)	
b) Inventory	<input checked="" type="checkbox"/>
a) Finished good (4.67 - 102)	3.65
a) Good in Transit (Finished goods)	1.35 <input checked="" type="checkbox"/> 5
b) loose tools	<input checked="" type="checkbox"/> 1.02
(Not meet the definition of PPE as per AS 10)	6.02
a) Trade Receivable	<input checked="" type="checkbox"/>
Due for more than 6 Month	5.26
other	<input checked="" type="checkbox"/> 6.31
	11.57
10 Cash & cash Equivalent	
a) <u>Schedule Bank</u>	<input checked="" type="checkbox"/> 7.46
b) <u>Other Bank</u> (Not a schedule Bank)	.24
c) Cash in Hand	<input checked="" type="checkbox"/> .56
	8.26

2Step2

☒

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DO NOT WRITE ANYTHING HERE



Note: 1 Bills Receivable for 58,000
maturing on 6 May 2025, have been
discounted on 15 March, 2025



Note: 2 : claim against the company
amounting to ₹ 415,000 have not
be acknowledged as debt.

DO NOT WRITE ANYTHING HERE



DO NOT WRITE ANYTHING HERE



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Q. 3(a)

Cash flow from operating Activities (Lakh)

Net Profit Before tax & extraordinary item		6.05
Adjustment for non-cash & non-operating item.		
<u>Add</u> Depreciation on Plant	0.5	
Depreciation on Land	1	
(5.75 - 4.5) Amortization of goodwill	1.25	2.75
Net Profit Before working capital changes		8.8
Less: Decrease in outstanding emp		(0.2)
(4.85 - 5.05) Decrease in Inventory		0.2
(12.6 - 8) Decrease in Receivable		(4.6)
<u>Add:</u> Increase in Trade Payable		1.4
(4.15 - 2.75)		
Increase in Trade Receivable		
(4.85 - 4.35) Decrease in Inventory		0.5
Net Profit Before tax		5.9
Less Income tax Paid		(1.75)
Net cash flow from operating Activities		4.15

3aStep1



6.5



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WN1 Cal. of Net Profit Before Tax & extraordinary item

(2-4-1.5) Net Profit increase in PL	0.9	✓
(6-4.1) General Reserve	1.9	✓
Interim Dividend Paid	1	✓
Provision for tax WN2	2.25	✓
	<u>6.05</u>	✓

WN2

Provision for tax

To Bank 1.75	By Bal Bld 2
(Paid)	By Profit/Loss 2.25
To Bal Old 2.5	(Provision) B/F

WN3

Plant & Machine

To Bal Bld 4	By Depreciation 0.5
To Bank (B/F) 6	By Bal old 9.5
(Purchase)	<u>10</u>

3aStep2 ✓ 0.5

3a ✓ 7

WN3

Land & Building

To Bal 10	By Depreciation 1
	By Bal old 9

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Q. 3(B)

(i) Value in use lakh

Year	Cash flow	P.V factor @ 10%	Present Value
25-26	1000	0.909	909
26-27	800	0.826	660.8
27-28	700	0.751	525.7
28-29	800	0.683	546.4
29-30	600	0.621	372.6
30-31	500	0.564	282
Total			3296.5

Value in use: 3296.5 lakh

(ii) AS- 28 Impairment loss is recognized when carrying value of an Asset exceeds its Recoverable value i.e. higher of Net selling price & or value in use.

3bStep1



3

Net selling price 3000 lakh
Value in use 3296.5 lakh



Recoverable value 3296.5 lakh



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X



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Addl. Book No.

3000014670
DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS
ADDITIONAL ANSWER BOOK

Calculation of Carrying Value (Lakh)

on 31 Mar, 23 Fair value 6000
less Depreciation for 2 year (1500) ☒
 $\left[\frac{6000}{8} \times 2 \right]$

Carrying value 4500 ☒

→ Carrying Value 4500

Recoverable Value 3296.5 Lakh
Impairment loss. 1203.5 Lakh

Impairment loss = 1203.5 Lakh

(iii) Revised carrying Value on 31 March, 25

Carrying value 4500
Impairment loss 1203.5
3296.5 ☒

3bStep2 ☒ 0.5



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Subject: 01 Advanced Accounting

Total Marks: 70
Marks Obtained: 65.5

Alternatively

+200
Carrying Value 4500
less Impairment loss (3.5) ☒
(1203.5 - 1200)
Revised carrying value 4496.5 lakh

Impairment loss should be written off
against goodwill first

Value of goodwill 9000 lakh
less Amortization ☒
($\frac{9000}{5} \times 2$) 8000
☒
1200 lakh
Impairment loss ☒ (1200)

3bStep3 ☒ 2.5

3b ☒ 6

3 ☒ 13

Carrying Value -



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3

Q.4

1. Calculation of Purchase consideration ~~(2000)~~

Property Plant Equipment	✓	36,44,500
unrecorded Asset	✓	1,16,000
Inventory ($420,000 + 10\%$)	✓	528,000
Goodwill	✓	750,000
Trade Receivable	✓	4,65,000
Cash in hand	✓	31,500
8% Debenture Bank	✓	60,000
Total Asset (a)		55,95,000
less 8% Debenture (8-10%)	✓	(720,000)
Retirement Fund	✓	(130,000)
Trade Payable	✓	(425,000)
Other current liability	✓	(98,000)
Short term Provision	✓	(32,000)
Liabilities (b)	✓	13,95,000
(a-b) Purchase consideration	✓	42,00,000

Equity Shares to be issued $\frac{42,00,000 \times 100}{105}$

$40,000 \times 100$ ES = 40,00,000

$40,000 \times 5$ Prem = 2,00,000

✓ 42,00,000



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Calculation of goodwill

Total Profit 10,75,000
(450,000 + 390,000 + 235,000)

Add: embezzlement of cash 50,000
(a) 11,25,000

Average Profit $\left[\frac{a}{3} \right]$ 375,000

Goodwill = $375,000 \times 2 = 750,000$

4Step4



1



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THE INSTITUTE OF CHARTERED ACCOUNTANTS
ADDL. BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS
ADDITIONAL ANSWER BOOK

3000014670

Balance sheet

A	Shareholder			
	Equity & liabilities			
I	Shareholder fund			
	a) share capital	1	80,00,000	✓
	b) Reserve & surplus	2	350,000	✓
II	Non-current liabilities	3	22,20,000	
	a) long term Borrowing	3	22,20,000	✓
	b) long term Provision	4	475,000	✓
III	Current liabilities			
	a) Trade Payable	5	10,15,000	✓
	b) other current liability	6	212,000	✓
	c) Short term Provision	7	103,000	✓
	Total			
B	Asset			
I	Non current Asset			
	a) Property Plant Equipment	8	72,09,500	✓
	b) Intangible	9	16,25,000	✓



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2	
II	Current Asset
a) Inventory	14,17,000
b) Trade Receivable	16,68,500
c) cash & cash equivalent	339,000
d) Other current Asset	1,16,000

4Step2 ☒ 4



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3		
<u>Notes</u>		
1) <u>Share capital</u> Authorised, Issued, subscribed 80,000 E.S @ 100 each		80,00,000 <input checked="" type="checkbox"/>
2) <u>Reserve & surplus</u> General Reserve Security Premium (40000 x 5)		150,000 200,000 350,000 <input checked="" type="checkbox"/>
3) <u>Long term Borrowing</u> 10% Debenture Add:	15,00,000 720,000	22,20,000 <input checked="" type="checkbox"/>
4) <u>Long term Provision</u> Retirement gratuity fund	345,000 + 130,000	475,000 <input checked="" type="checkbox"/>
5 Trade Payable + (-)	740,000 425,000 (1,50,000)	10,15,000 <input checked="" type="checkbox"/>
6. <u>Other current liability</u>		124,000 89,000 213,000 <input checked="" type="checkbox"/>



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		 3000014670	
7	Short term Provision	71000 32000	<input checked="" type="checkbox"/> 103,00
8	Property Plant Equipment Add		35,65.5 36,44,5
			<input checked="" type="checkbox"/> 72,09,5
9	Intangible Asset Goodwill Add		875,0 750,0
			<input checked="" type="checkbox"/> 1625
4Step3	<input checked="" type="checkbox"/>	4.5	
4	<input checked="" type="checkbox"/>	12	



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Result Overview

Awarded Marks: 65.5

Max Marks:70

NA Not Attempted

O Optional

M Marked

Q1_Compulsory (Score: 13.5/14)

Question No	Awarded Marks	Maximum Marks	Status
1	13.5	14	M
1a	5	5	M
1b	5	5	M
1c	3.5	4	M

Q2_Q6 (Score: 52/56)

Question No	Awarded Marks	Maximum Marks	Status
3	13	14	M
3a	7	7	M
3b	6	7	M
6	13	14	M
6a	4	4	M
6b	4	4	M
6c	5	6	M
2	14	14	M
4	12	14	M
5	0	14	O