

MOCK TEST Category-C Full Syllabus IPCC A.Y.2013-14

Total No. of Question – 7]
Time Allowed – 3 Hours.

[Total No. of Printed Pages –9
Maximum Marks – 100

Answers to questions are to be given only in English except in the case of candidates who have opted for Hindi medium. If a candidate who has not opted for Hindi medium, answers in Hindi, his answers in Hindi will not be valued.

Question No.1 is compulsory.

Attempt any five questions from the remaining six questions.

Wherever required, suitable assumptions may be made by the candidate.

Working notes should form part of the answer.

100. Mrs. Purvi is a Chartered Accountant in practice. She maintains her accounts on cash basis. Her Income and Expenditure account for the year ended March 31, 2013 reads as follows:

Marks
10

Expenditure		Income		
Salary to Staff	5,50,000	Fees earned:		
Stipend to articled Assistants	37,000	Audit	7,88,000	
Incentive to Articled Assistants	3,000	Taxation Services	5,40,300	
Office rent	24,000	Consultancy	2,70,000	15,98,500
Printing and Stationery	22,000	Dividend on shares of Indian Companies(Gross)		10,524
Meeting, Seminar and Conference	31,600	Income from unit Trust of India		7,600
Purchase of car	80,000	Honorarium received from Various Institutions for valuation of answer papers		15,800
Repair, Maintenance And petrol of car	4,000	Rent Received from Residential flat let out		85,600
Travelling expenses	35,000			
Municipal Tax paid in respect of house	3,000			
Property				
Not profit	9,28,224			
	17,17,824			17,17,824

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Jayarama Reddy Puthalpet

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