

**FINAL EXAMINATION**

**GROUP IV  
(SYLLABUS 2016)**

**SUGGESTED ANSWERS TO QUESTIONS**

**DECEMBER 2019**

**Paper- 17: CORPORATE FINANCIAL REPORTING**

Time Allowed: 3 Hours

Full Marks: 100

*The figures in the margin on the right side indicate full marks.*

*Where considered necessary, suitable assumptions may be made, and clearly indicated in answer.*

*Both the sections are to be answered subject to instructions given against each.*

*[All working must form part of your answer.]*

**Section – A**

**(Answer the following questions.)**

1. Choose the most appropriate answer from the four alternatives given (1 marks for right choice and 1 mark for justification.): 2×10=20
  - (i) Downsize Ltd. earned ₹ 800 lakhs pre-tax profit in the first quarter ended 30.06.2019 and it expects to incur losses of ₹ 100 lakhs each of the three remaining quarters of 2019-20. Tax rate is 30%. It has carried forward loss of ₹ 300 lakhs for income tax purpose for which deferred tax asset is not recognized. The amount of tax expenses reported in the first and second quarters of 2019-20 are
    - (A) ₹ 240 lakhs and ₹ (30) lakhs
    - (B) ₹ 150 lakhs and ₹ (30) lakhs
    - (C) ₹ 15 lakhs and ₹ 15 lakhs
    - (D) ₹ 96 lakhs and ₹ (12) lakhs
  - (ii) An engineering goods company provides after sales warranty for 2 years to its customers. Based on past experience the company has the following policy for making provision for warranties on the invoice amount, on the remaining balance of warranty period:

# Suggested Answer Syldec1paper 17

**D Siedentop**



**Suggested Answer Syldec1paper 17:**

## Unveiling the Magic of Words: A Review of "**Suggested Answer Syldec1paper 17**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Suggested Answer Syldec1paper 17**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound affect on the souls of its readers.

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