

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 Syldec13 Paper 17

Patrick Vollmar



Suggested Answer Syldec13 Paper 17:

Decoding **Suggested Answer Syldec13 Paper 17**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its power to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Suggested Answer Syldec13 Paper 17**," a mesmerizing literary creation penned by a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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