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

Total No. of Question - 7] Time Allowed - 3 Hours [Total No. of Primed 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 cardidate who has not opted for Hindi medium, answers in Hindi, his answers in Hindi will not be valued.

Question No.1 is compobusty.

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.

I(a). 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	1.50	Tocsene	1111111	100
Salary to Staff	:5:50,000	Fees carned:		
Stipend to articled		Audit	7,88,000	
Assessments.	37,000			
Incentive to Articled		Taxation Services	5,40,300	
Assistants	3,000			Section 1997
Office rent	24,000	Consultancy	2,70,000	15,98,300
Printing and Stationery	22,000	Dividend on shares of Indian Companies Gross's		10,524
Meeting, Seminar and	31,600			
Conference		Income from unit Trust of India		7,600
Porchase of car	849,0000	Honorarium received from Various		
		Institutions for valuation of account papers		15,800
Repair, Maintenance				
And petrol of car	4,000	Rent Received from Residential that let out		85,600
Travelling expenses Municipal Tax paid in	35,000			
respect of bouse Property	3,000			
Not profit	9.24.224			
	17,17,824			17,17,824

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**Dirk Schoenmaker, Willem Schramade** 



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