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TOPPERS OF CHARTERED ACCOUNTANTS
COMMON PROFICIENCY TEST 15th DECEMBER, 2012

ALL INDIA TOPPER FIRST		ALL INDIA TOPPER SECOND	
NAME: SHRI ANAND TEJA REDDY	NAME: SHRI ANAND TEJA REDDY	NAME: SHRI ANAND TEJA REDDY	NAME: SHRI ANAND TEJA REDDY
CITY: HYDRABAD	CITY: HYDRABAD	CITY: HYDRABAD	CITY: HYDRABAD
ROLL: 132940	ROLL: 132940	ROLL: 132940	ROLL: 132940
MARKS: 124	MARKS: 124	MARKS: 124	MARKS: 124
AGE: 27.0000	AGE: 27.0000	AGE: 27.0000	AGE: 27.0000
PH: 944097314	PH: 944097314	PH: 944097314	PH: 944097314

ALL INDIA TOPPER THIRD		ALL INDIA TOPPER FOURTH	
NAME: MR. ANAND TEJA REDDY	NAME: MR. ANAND TEJA REDDY	NAME: MR. ANAND TEJA REDDY	NAME: MR. ANAND TEJA REDDY
CITY: HYDRABAD	CITY: HYDRABAD	CITY: HYDRABAD	CITY: HYDRABAD
ROLL: 132940	ROLL: 132940	ROLL: 132940	ROLL: 132940
MARKS: 124	MARKS: 124	MARKS: 124	MARKS: 124
AGE: 27.0000	AGE: 27.0000	AGE: 27.0000	AGE: 27.0000
PH: 944097314	PH: 944097314	PH: 944097314	PH: 944097314

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38. HDC Ltd. Issued 10,000 – 12% Debentures of 100 each at Rs. 94, on 1 Jan, 2010. Under the terms of issue 1/5th of the debentures are redeemed annually. First redemption on 31/12/10. Calculate discount to be written off in 2013.
a) 8,000 b) 16,000 c) 20,000 d) 12,000

39. A, B & C are partners in a firm. B retires from the firm. Old profit sharing ratio is 2:2:1. After retirement A & C decide to share profits equally. They had taken a joint life policy of Rs.2,00,000 with the surrender value of Rs.40,000. What will be the amount to be credited to the partners' capital accounts on receiving the JLP amount, if JLP a/c is maintained at surrender value?
a) Rs.2,00,000 b) Rs.40,000
c) Rs.1,60,000 d) None of these

40. Indian oil is a bulk distributor of petrol. A perpetual inventory of petrol on hand is taken when the books are closed at the end of each month. The following summary of information is available of month.
Sales Rs.37,80,000
General Administration cost Rs.1,00,000
Opening inventory: 1 lakh liters @ 12/- per liter. Rs.12,00,000
Purchases (including freight inward)
June – 1 2 lakh liters @ 11.40 Rs. Per liter.
June -30 1 lakh liters @ 12.12 Rs. Per liter.
June – 30 closing inventory. 1,30,000 liters.
Using the information given above compute the amount of cost of goods sold for the month of June using LIFO method.
a) Rs.31,50,000 b) Rs.27,00,000
c) Rs.32,60,000 d) Rs.31,80,000

41. Mr. Y gives the following information on 31.03.2015
Inventory on 1st Jan.2014 3,60,500
Purchases 4,80,000
Manufacturing expenses 75,000
Administrative expenses 33,000
Financial expenses 18,000
Annual insurance 6,000
Sales 7,00,000
G.P is 20% on sales. Find net profit
a) 8,000 b) 89,000
c) 83,000 d) 1,01,000

42. When goods are sold on sale or return basis casually and if the buyer accepted goods the entry will be _____.
a) Trades receivables A/c Dr. To Sales A/c
b) Sales A/c Dr. To Trades receivables A/c
c) Sales A/c Dr. To Trading A/c
d) No entry

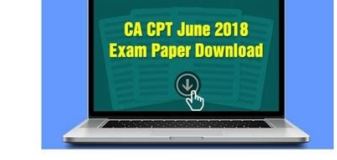
43. Which of the following statements is false?
a) Loss on reissue should not exceed the amount forfeited
b) When shares are reissued at a loss such loss is debited to Forfeited shares a/c
c) If loss on reissue is less than the amount forfeited the surplus should be transferred to Capital reserve a/c
d) If the reissued amount and forfeited amount exceeds the face value of shares reissued the excess amount is always credited to Share forfeited a/c

44. Profits & Losses of Mr. Rathore were -
2011 – 12 4,00,000 Profit
2012 – 13 3,60,000 Profit
2013 – 14 60,000 Loss
2014 – 15 5,00,000 Profit
Capital employed is Rs.15,00,000. Market rate of interest on investment is 10%. Rate of risk return on capital invested is 2%. Remuneration of alternative employment of the proprietor if not engaged in business is Rs. 60,000 p.a. Calculate the value of goodwill at 5 years purchases of super profits on the basis of average profit of the last 4 years.
a) 4,50,000 b) 7,50,000
c) 6,00,000 d) 3,00,000

45. X and Y entered in a joint venture
X supplied goods worth Rs. 60,000 and paid Expenses Rs. 6,000
Y supplied goods worth Rs. 14,000 and paid Expenses Rs. 1,000
Y sold the goods for Rs.1,00,000 and he is entitled to a commission of 5% on sales. Find the profit on Joint Venture.
a) 14,400 b) 14,000
c) 13,000 d) 13,200



CA CPT June 2018 Exam Paper Download



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The date of the CPT Exam A was announced by ICAI. CPT Review Date Updates for June 2018. Pursuant to Regulation 22 of the Chartered Accountants Regulations, 1988, The Institute of Chartered Accountants of India is pleased to announce that the Joint Test of Competence June 2018 will be held on Sunday, 17 June 2018 in two As below, in the following centers, as long as the sufficient number of candidates offered to appear from each center. Here we provide all the information related to CPT June 2018. The examination time of the center of Kathmandu (Nepal) will be from 10.45 to 14.45pm of the Nepal Tepal local time corresponding / equivalent to 10.30 to 13.30 (IST). You can check the complete procedure for online recording of CPTA, for June 2018 from the link . Now you can scroll down below and see all the details for the CPT CPT exam date June 2018. Abu Dhabi, Dubai and Muscat local time corresponding / equivalent to 10.30 to 13.30 (IST). The registration of CPT for 2018 exams CPT registration for June 2018 is ongoing at this time, if any student wants to appear in June 2018 exams, then will request to register for the course of common competence or the CPT course or Before 4 April 2018. It means the last date for CPT registration for June 2018 the exams is April 4, 2018. ICAI announced an important announcement for CPT ICAI students announced the date of the CPT CPT examination of 17 June 2018. Detailed information will be reported in the information brochure. The payables for common competence tests is rsA e 1000 / - for centers in India, RS 1700 / - for centers in Kathmandu (Nepal) and \$ 300 / - for centers in Abu Dhabi, Doha, Dubai & Muscat Click here to check CPT procedure of the form of the Exam June 2018 the aforementioned common competence test (CPT) is open only to the students registered with the Institute of Marketed Doctors there is no provision for the common competence course or before 4 April 2018 and satisfy the necessary eligibility conditions. Candidates will be authorized to opt for the medium-medium Hindi paper booklet to answer questions. A, latest news for CPT date June 2018 ICAI exams. Cpt 2018 EXAMINATION DATE AVAILABLE NOW. You may note that there is no provision for the acceptance of application forms after 26 April 2018, with a late fee. ICAI CPT JUNE 2018 2018. Gro.laci.Maxeiaci .Gro.laci.Maxeiaci - AidnI fo stnatnuocA DeretraHc fo etutitsni ehT fo etsibew laicefo eb ot nesteb sah noitartsiger

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