

Gurukripa's Guideline Answers for Nov 2013 IPCC Exam Questions ADVANCED ACCOUNTING Group – II

Question No.1 is Compulsory. Answer any 5 Questions from the remaining 6 Questions.
Wherever appropriate, suitable assumption(s) should be made and indicated in the answer by the Candidates.
Working Notes should form part of the answer.

Question 1 (a): AS – 4 Events after B/s Date

5 Marks

State with reasons, how the following events would be dealt with in the Financial Statements of Pradeep Ltd for the year ended 31st March 2013 –

Issue	Answer
(i) An agreement to sell a Land for ₹ 30 Lakhs to another Company was entered into on 1 st March 2013. The value of Land is shown at ₹ 20 Lakhs in the Balance Sheet as on 31 st March 2012. However, the Sale Deed was registered on 15 th April 2013.	Similar to Page B.1.5, Q No. 13, Point 1. It is a Non-Adjusting Event.
(ii) The negotiation with another Company for acquisition of its business was started on 2 nd February 2013. Pradeep Ltd invested ₹ 40 Lakhs on 12 th April 2013.	Similar to Page B.1.3, Q No. 5 It is a Non-Adjusting Event.

Question 1 (b): AS – 5 Disclosure of Change in Method of Depreciation

5 Marks

Cost of a Machine acquired on 01.04.2009 was ₹ 5,00,000. The Machine is expected to realize ₹ 50,000 at the end of its working life of 10 years. Straight-Line Depreciation of ₹ 45,000 for the year has been charged upto 2011–2012. For and from 2012–2013, the Company switched over to 15% p.a. Reducing Balance Method of Depreciation in respect of the Machine. The new rate of Depreciation is based on revised useful life of 15 years. The new rate shall apply with retrospective effect from 01.04.2009. State how would you deal with the above in the annual accounts of the Company for the year ended 31st March 2013 in the light of AS-5.

Solution:

Refer Page B.2.6, Q.No.19, 21 and AS-6.

1. A change in an Accounting Policy should be made only –

- If the adoption of a different accounting policy is required by Statute, or
- For compliance with an Accounting Standard, or
- If it is considered that the change would result in a more appropriate presentation of the Financial Statements of the enterprise.

2. Disclosure Requirements of Changes in Accounting Policies:

- Disclosure:** Any change in an accounting policy, which has a material effect should be disclosed.
- Current Effect of Change:** The impact of, and the adjustments resulting from such change, if material, should be shown in the Financial Statements of the period in which such change is made, to reflect the effect of such change. Where the effect of such change is not ascertainable, wholly or in part, the fact should be indicated.
- Future Effect of Change:** If a change is made in the accounting policies which has no material effect on the Financial Statements for the current period but which is reasonably expected to have a material effect in later periods, the fact of such change should be appropriately disclosed in the period in which the change is adopted.

3. Computations as per AS – 6:

Particulars	SLM	WDV
Cost of Asset on 01.04.2009	5,00,000	5,00,000
Less: Depreciation for 2009–2010	Given = 45,000	15% on 5,00,000 = 75,000
WDV on 01.04.2010	4,55,000	4,25,000
Less: Depreciation for 2010–2011	45,000	15% on 4,25,000 = 63,750
WDV on 01.04.2011	4,10,000	3,61,250
Less: Depreciation for 2011–2012	45,000	15% on 3,61,250 = 54,188
WDV on 01.04.2012	3,65,000	3,07,062
Difference in Depreciation due to change from SLM to WDV Method	57,938 (to be credited to P&L A/c)	

Debit Current Year Depreciation = 15% of 3,07,062 = ₹ 46,059 in Profit and Loss Account.

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Annelies Wilder-Smith

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