**Corporate Accounting**

**June 2022 Examination**

**Q1. The IPO buzz in the market attracted many first-time retail investors to invest in companies lesser-known or heard. The bandwagon effect played a significant role in influencing investors rather than the company's financial position. As an investor, highlight the features to be analyzed in strong financial statements before investing money. (10 Marks)**

**Introduction:**

Financial statements for a business are just like a document card that indicates how properly your employer is acting. Buyers and lenders will search for key performance signs in a company's economic bills before investing or lending money. Investors will scrutinize those critical KPIs, so collaborate with your controllers’ services to display and decorate them. For stock traders, knowing how to address the figures in a statement of economic function is should-have ability. The cornerstone for sensible funding selections is an appropriate assessment and evaluation of

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**Q2. Iris Ltd. plans to raise finance to the extent of ₹1000 crore to repay existing debt, expand existing manufacturing, and general corporate purposes. Advice on the different issues that the company can employ to raise the required quantum of finance. (10 Marks)**

**Introduction:**

Corporations frequently require outside funding, or capital, to develop their organization into new markets or regions, interact in studies and improvement, or compete. While corporations generally strive to fund such projects with earnings from modern operations, it's far regularly extra nice to request additional creditors or buyers. Notwithstanding the numerous distinctions the world over's thousands of businesses in numerous enterprise sectors, all companies have

**Q3. Sareen Enterprises provides the following information:**

**Capital employed ₹6, 50,000; Rate of interest is 10%. Profits after tax:**

**Year 1: ₹4, 50,000**

**Year 2: ₹5, 00,000**

**Year 3: ₹(3,00,000)**

**Year 4: ₹4, 20,000**

**Compute the value of goodwill based on 3 years of purchase by calculating the 4 years' average profits using**

**a. simple average method (5 Marks)**

**Introduction:**

Goodwill is an intangible asset that cannot be seen or felt but can be bought and bought and is actual. A few examples of goodwill encompass a company's brand name, a solid consumer base, functioning customer relationships, positive employee affiliations, and any copyrights or

**b. weighted average method (5 Marks)**

**Introduction:**

The profit from the previous year is determined using a set of weights on this technique. It calculates the average weight income by dividing the cost of objects by using the total number of outcomes. While there is a fluctuation in profits, this strategy emphasizes the current year's