**Indian Accounting Standards**

**June 2023 Examination**

**1. Assume you are a director of ABC Co. Ltd. You have 1000 cr. for investment. What are the different investment options available in the market to increase your money? (10 Marks)**

**Ans:**

**Introduction:**

As a director of ABC Co. Ltd with 1000 cr. for investment, diverse investment options are available to boom your money. The funding option choice relies upon various factors, including chance appetite, investment horizon, anticipated returns, liquidity, and tax implications. This essay will talk about different funding alternatives available inside the market to increase your cash.

**Concepts and applications**:

**Fixed Deposits:**

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**2. Suppose you are an accountant of ABC Ltd. and you have to do the valuation of intangible assets. So how do you do this? (10 Marks)**

**Ans:**

**Introduction:**

Any accountant needs to be able to value intangible belongings, which involves assessing the intangible belongings owned by an employer and their cost on the open market. This intangible property, which has a significant impact on the company's overall valuation, includes things like trademarks, patents, copyrights, goodwill, and other forms of highbrow property of a similar nature. in this essay, we will talk about the processes to valuing intangible property and the way the ones methods can be utilized in real

**3. a. Company deals with 3 products P, Q & R. At year ending 31st March 2022 the Historical cost & NET realizable value of the items of closing stock are as follows: (5 Marks)**

|  |  |  |
| --- | --- | --- |
| **Item** | **Historical Cost** | **Net Realizable Value** |
| **P** | **20000** | **14000** |
| **Q** | **15000** | **19000** |
| **R** | **28000** | **25000** |

**How will you decide the value of closing stock?**

**Ans:**

**Introduction:**

Inventory valuation is an essential component of accounting for any business. It enables determining the price of closing stock and, in turn, affects the agency's financial statements. One of the strategies used for stock valuation is the decrease of cost or net realizable fee (LCNRV) technique. This approach requires comparing the historical cost of stock gadgets

**b. Net profit of ABC company is 10,000/-. Company paid the dividend to its preference shareholders is Rs. 2000/- tax liability of the company is 1000/- & CDT is 1500/-. How will you find Earnings attributable to equity shareholders? (5 Marks)**

**Ans:**

**Introduction:**

The amount of profit available to the owners of a company after all other obligations, which include paying taxes and dividends to preference shareholders, is shown by using a monetary indicator referred to as profits attributable to fair shareholders. While evaluating the financial