



## SECTION - B

Answer any three questions. Each question carries 6 marks.

(3×6=18)

2. A company issued 1,00,000 shares of ₹ 10 each. The whole issue was fully underwritten by A, B, C and D as follows.

A - 40000 shares, B - 30000 shares, C - 10000 shares and D - 20000 shares. The company received applications for 90000 shares of which marked applications were as follows. A - 44000 shares, B - 22000 shares, C - 2000 shares, D - 18000 shares.

Determine the liability of each underwriter.

3. Surabhi has invested a sum of ₹ 6,00,000 in her own business which is very profitable one. The annual profit earned from her business is ₹ 1,20,000 which included a sum of ₹ 20,000 received as compensation for acquisition of part of her business. The money could have been invested in deposits for a period of 5 years at 10% interest and herself could earn ₹ 14,400 per annum in alternative employment considering 2% as fair compensation for the risk involved in the business.

Calculate the value of goodwill of her business on capitalisation of super profits at normal rate of return of 12%.

4. Following information relates to Preethi Ltd.

8000, 10% Preference Shares of ₹ 100 each 8,00,000

10,000 equity shares of ₹ 100 each ₹ 10,00,000

Average profit before tax ₹ 6,45,160

Rate of tax 38%

Transfer to be made to reserve 20%

Normal rate of return 15%

Ascertain the value of equity shares under yield method.

# Accounting Question Paper Exemplar 2014

**Robert R. Redfield**



## **Accounting Question Paper Exemplar 2014:**

## Unveiling the Magic of Words: A Report on "**Accounting Question Paper Exemplar 2014**"

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