Gunulriger's Gustidavi Amuser's for Nov 2013 CA letter (IPC) Advanced Accounting - Group II Exem-

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

Ouesdoon No. 1 is Computating: Amount any 5 Questions from the remaining it Questions. Wherever appropriate, suitable assumption(s) should be made and indicated in the amount by the Condidates, Working factors should form part of the amount.

Counties 1 50: AS - 4 Eyemis after Bis Date:

S. Standard.

State with reasons, how the following events would be draft with in the Financial Statements of Prodeop Ltd for the year ended. 11-March 2013 -

	ficture	Acceptor Service to Page 8.1.5, G No. 12, Point 1. It is a Non-Adjusting Event.
69	An agreement to sell a Land for # 30 Lakhs to another Company was entered into an I+ March 2013. The value of Land is shown at # 20 Lakhs in the Balance Sheet as on 31+ March 2012. However, the Sale Deed was registered on 13+ April 2013.	
99	The responsition with another Company for acquisition of its business was started on 2 rd Estruary 2013. Producy Ltd Invested E 40 Lastes on 12 rd April 2013.	Similar to Page B.1.3, Q No. 5 It is a Nove-Adjusting Event.

Characters 1 (bit A5 - 5 Disclosure of Charge in Method of Degree lation)

S. Marrie S.

Cost of a Machine acquired on 01.04.2009 was 6 5.00.000. The Machine is expected to resilize 6 50.000at the end of its working life of 10 years. Straight-Line Depreciation of 6 45.000 for the year has been charged agto 2015-2015. For and from 2012-2015, the Company switched over to 15% p.a. Reducing Estance 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 ratrospective effect from \$1.04.2009. Stoleshow would you deal with the above in the annual accounts of the Company for the year ended 314 March 2013 in the light of 85-5.

September 1

Butter Fage B.2.6, Q.No.19, 21 and A5-6.

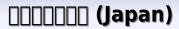
- A change in an Accounting Policy should be made only
 - (a) If the adoption of a different appointing policy is required by Statute, or
 - this for compliance with an Accompliana Standard, or
 - (ii) If it is considered that the change would result in a more appropriate presentation of the Environd Statements of the enterprise.
- 2 Dischause Requirements of Changes in Aussunding Policies
 - (a) Displacement Any change in an accounting policy which has a material effect should be disclassed.
 - (b) Current Effect of Change: The impact of, and the adjustments resulting from each change, if material, should be shown in the Francial Size-ments of the period in which such change is made, to reflect the effect of such change. Where the effect of such change where the effect of such change is not accordingly, wholly or in part, the fact should be indicated.
 - (ii) Future Effect of Change: If a change is made in the accounting policies which has no material effect on the Financial Sustainants for the current period tool which is reasonably expected to have a material effect in time pursuit. The fact of such change should be appropriately disclosed in the period in which the change is estigated.

Computations as per AS — 6:

	Particulars	24.00	WDV
Level	Cost of Asset on 91.04.2009	5,00,000	5.00,000
	Depression for 2009-2010	Gluere - 45,000	15% on 5.00,000 - 75,000
Lane	WDV set 01 04 3010	4,55,000	4.35.000
	Depreciation for 2010-2011	#5,000	15% on 4.35.000 - 65.750
Layer	WDV or 01 04 2011	4.10.000	3.81,250
	Deprocessor for 2011-2012	45.000	15% on 3.81,250 - 54,186
	WDV (en. 01.04.3013	3,45,000	3,07,042
Listenson	non in Degreciation due to change from SUM to BIOV Method.	57,93800	formed to FM, A13

Debt Current Year Depreciation - 1976 of 2.67 DAZ - 5 66.05% or Froft and Long Account.

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The Natural Fix? Kate Trumper, United Nations Environment Programme, 2009 The report describes the vital contribution that ecosystems can and must make in our efforts to cut very large emissions of greenhouse gases that are needed if we are to avoid the worst effects of global climate change Vigorous efforts are needed to decrease carbon dioxide concentration in the atmosphere and doing so will be impossible without addressing carbon losses from ecosystems such as forests and peatlands Managing ecosystems for carbon can not only reduce carbon emissions it can also actively remove carbon dioxide from the atmosphere Restoring some of the large amounts of carbon lost from agricultural soils and drylands has the greatest potential here Publisher's description

Scientific Integrity and Public Trust United States. Congress. House. Committee on Science. Subcommittee on Energy and Environment, 1996 Climate Change: Science, Strategies, and Solutions Eileen Claussen, 2022-05-16 It is the greatest environmental challenge of the 21st Century But what do we truly know about global climate change And what can we do about it Most of the world's top scientists agree that emissions of carbon dioxide and other greenhouse gases from human activities such as industrial processes fossil fuel combustion and land use changes are causing the earth to get warmer Impacts of this warming may include damage to our coastal areas accelerated rates of species loss altered agricultural patterns and increased incidences of infectious diseases The effects of climate change and efforts to mitigate climate change could also have substantial economic ramifications. The book presents the latest research and analysis from prominent scientists economists academics and policy makers including Tom Wigley and Joel Smith who along with other authors of the Science and Impacts chapter explain the basic science of climate change the growing evidence that human activities are changing our climate and the impacts of these changes Eileen Claussen John Gummer Henry Lee and other authors of the Global Strategies chapter who describe what nations are or are not doing to address climate change and the state of international climate talks Robert Stavins John Weyant Ev Ehrlich and other economists who explain why economic analyses of climate policy are conducted why the projected costs of addressing climate change vary so widely among economic models and how changes driven by today s economy can influence climate policy Gov Jean Shaheen and other authors of the Innovative Solutions chapter who describe what state and local governments in the United States and multinational companies are doing to monitor and curb greenhouse gas emissions and Forest Reinhardt who offers business

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World Development Indicators, 2002 Transnational law & contemporary problems, 1992 Navigating the

Numbers Kevin A. Baumert, Timothy Herzog, Jonathan Pershing, 2005 This document provides data on greenhouse gas and international climate policy It examines them at the global national sectoral and fuel levels and identifies implications of the data for international cooperation on global climate change **Environment, Growth and Development** Peter Bartelmus, 1994 Environment Growth and Development offers a unique analysis of sustainable economic growth and development and the inplications for policy and planning at the local national and global scale **International Environment Reporter**, 1996

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web mar 18 2016 the theme in the story is the mom not wanting her daughter to be turned into an adult fear by gabriela mistral 1st literary device the metaphor in the poem fear is when the mother worries about how her child will become like a swallow and fly far away from her nest and not come again meaning she is scared for how much little time she

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