

# MOCK TEST

## Category-C

### Full Syllabus

### IPCC

### A.Y.2013-14

Total No. of Question – 7]  
Time Allowed – 3 Hours.

[Total No. of Printed Pages –9  
Maximum Marks – 100]

Answers to questions are to be given only in English except in the case of candidates who have opted for Hindi medium. If a candidate who has not opted for Hindi medium, answers in Hindi, his answers in Hindi will not be valued.

Question No.1 is compulsory.

Attempt any five questions from the remaining six questions.

Wherever required, suitable assumptions may be made by the candidate.

Working notes should form part of the answer.

1(a). Mrs. Purvi is a Chartered Accountant in practice. She maintains her accounts on cash basis. Her Income and Expenditure account for the year ended March 31, 2013 reads as follows:

**Marks**  
**10**

Expenditure		Income		
Salary to Staff	5,50,000	Fees earned:		
Stipend to articled Assistants	37,000	Audit	7,38,000	
Incentive to Articled Assistants	3,000	Taxation Services	5,40,300	
Office rent	24,000	Consultancy	2,70,000	15,98,300
Printing and Stationery	22,000	Dividend on shares of Indian Companies(Gross)		10,524
Moving, Seminar and Conference	31,600	Income from unit Trust of India		7,600
Purchase of car	80,000	Honorarium received from Various Institutions for valuation of answer papers		15,800
Repair, Maintenance And petrol of car	4,000	Rent Received from Residential flat let out		85,600
Travelling expenses	35,000			
Municipal Tax paid in respect of house	3,000			
Property				
Not profit	9,28,224			
	<b>17,17,824</b>			<b>17,17,824</b>

# Ipcc Service Tax Syllabus For May 2013

**Wolfgang Guggemos**



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## **Table of Contents Ipcc Service Tax Syllabus For May 2013**

1. Understanding the eBook Ipcc Service Tax Syllabus For May 2013
  - The Rise of Digital Reading Ipcc Service Tax Syllabus For May 2013
  - Advantages of eBooks Over Traditional Books
2. Identifying Ipcc Service Tax Syllabus For May 2013
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Ipcc Service Tax Syllabus For May 2013
  - User-Friendly Interface
4. Exploring eBook Recommendations from Ipcc Service Tax Syllabus For May 2013
  - Personalized Recommendations
  - Ipcc Service Tax Syllabus For May 2013 User Reviews and Ratings
  - Ipcc Service Tax Syllabus For May 2013 and Bestseller Lists
5. Accessing Ipcc Service Tax Syllabus For May 2013 Free and Paid eBooks
  - Ipcc Service Tax Syllabus For May 2013 Public Domain eBooks
  - Ipcc Service Tax Syllabus For May 2013 eBook Subscription Services
  - Ipcc Service Tax Syllabus For May 2013 Budget-Friendly Options

6. Navigating Ipcc Service Tax Syllabus For May 2013 eBook Formats
  - ePub, PDF, MOBI, and More
  - Ipcc Service Tax Syllabus For May 2013 Compatibility with Devices
  - Ipcc Service Tax Syllabus For May 2013 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Ipcc Service Tax Syllabus For May 2013
  - Highlighting and Note-Taking Ipcc Service Tax Syllabus For May 2013
  - Interactive Elements Ipcc Service Tax Syllabus For May 2013
8. Staying Engaged with Ipcc Service Tax Syllabus For May 2013
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Ipcc Service Tax Syllabus For May 2013
9. Balancing eBooks and Physical Books Ipcc Service Tax Syllabus For May 2013
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Ipcc Service Tax Syllabus For May 2013
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Ipcc Service Tax Syllabus For May 2013
  - Setting Reading Goals Ipcc Service Tax Syllabus For May 2013
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Ipcc Service Tax Syllabus For May 2013
  - Fact-Checking eBook Content of Ipcc Service Tax Syllabus For May 2013
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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