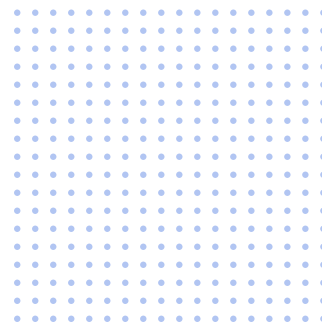




FOR CMA INTERMEDIATE EXAM PREPARATION

# CMA Intermediate 2024 Question Paper · Paper 10 Corporate Accounting and Auditing

EXAM

**CMA Intermediate**

YEAR

**2024**

TYPE

**Question Paper**

SUBJECT

**Paper 10 Corporate Accounting and Auditing**

DATE

**December 2024**

**INTERMEDIATE EXAMINATION**

December 2024

**P-10(CAA)  
Syllabus 2022****CORPORATE ACCOUNTING AND AUDITING**

Time Allowed: 3 Hours

Full Marks: 100

*The figures in the margin on the right side indicate full marks.*

*All sections are compulsory. Each section contains instructions regarding the number of questions to be answered within the section. All working notes must form part of the answer. Wherever necessary, candidates may make appropriate assumptions and clearly state them in the respective answer.*

**Section-A  
(Compulsory)**

**1. Choose the most appropriate option for the following MCQs:** **2×15=30**

- (i) Which of the following is not a statutory book of a company?
- (A) Register of investments held and their names
  - (B) Annual Returns
  - (C) Register of officers
  - (D) Register of shareholdings of the directors
- (ii) Company may purchase its own shares or other specific securities out of
- 1. Free reserves
  - 2. Securities premium account
  - 3. Proceeds of issue of any shares
  - 4. Proceeds of issue of specified securities
- (A) 1 and 3 only
  - (B) 1, 2 and 3 only
  - (C) 1, 3 and 4 only
  - (D) 1 or 2 or 3 or 4
- (iii) Which of the following is/are not a criteria to classify a liability as current liability?
- (A) It is expected to be settled in the company's normal operating cycle.
  - (B) It is held primarily not for the purpose of being traded.
  - (C) It is due to be settled within twelve months after the reporting date.
  - (D) The company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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- (iv) In the Notes to Accounts, Contingent Liabilities shall be classified as \_\_\_\_\_.  
(A) claims against the company not acknowledged as debt  
(B) guarantees  
(C) other money for which the company is contingently liable  
(D) All of the above
- (v) Which of the following is not a mandatory financial statement of a General Insurance company as per IRDA regulations?  
(A) Revenue Account  
(B) Profit and Loss Account  
(C) Balance Sheet  
(D) Cash Flow Statement
- (vi) SA 600 deals in matters connected with \_\_\_\_\_.  
(A) Using the work of another Auditor.  
(B) Audit Sampling.  
(C) Comparative Information.  
(D) Related Parties.
- (vii) As per SQC 1, the audit working papers must be retained by the statutory auditors for a period of \_\_\_\_\_ years.  
(A) five  
(B) six  
(C) seven  
(D) eight
- (viii) Audit Documentation is related to \_\_\_\_\_.  
(A) SA300  
(B) SA230  
(C) SA250  
(D) SA310
- (ix) A Cost Auditor submits his report along with reservations and observations in Form No. \_\_\_\_\_.  
(A) CRA 1  
(B) CRA 2  
(C) CRA 3  
(D) CRA 4

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- (x) Which of the following is/ are the benefits of Internal Financial Control?
- (A) Improved controls over financial reporting process
  - (B) Trickle down of accountability to operational management
  - (C) Improved investor confidence in entity's operations and financial reporting process
  - (D) All of the above
- (xi) The statutory auditor apprehends a possible material misstatement due to inadequate internal check system. The risk associated with this apprehension is known as \_\_\_\_\_.
- (A) Inherent Risk
  - (B) Detection Risk
  - (C) Control Risk
  - (D) Operational Risk
- (xii) In relation to advances made by bank, an Auditor needs to review which of the following?
- (A) Scrutinise the subsidiary ledger and control accounts
  - (B) Scrutinize the overdue account and scheme for recovery of such account
  - (C) Ensure proper documentation of account
  - (D) All of the above
- (xiii) Which of the following is not a part of Temporary Audit file?
- (A) Correspondence relating to acceptance of annual reappointment
  - (B) Audit programme
  - (C) Extracts of minutes of board meetings
  - (D) Legal and organization structure of the company
- (xiv) Which of the following is not a content of audit report as per CARO?
- (A) Inventory
  - (B) Acceptance of Deposit
  - (C) Recruitment of Employees
  - (D) Repayment of Loan

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- (xv) Reappointment of Company Auditor is guided by section \_\_\_\_\_ of Companies Act, 2013.
- (A) 139(3)  
(B) 139(5)  
(C) 139(7)  
(D) 139(9)

### Section-B

**Answer any 5 questions out of 7 questions given below.**

**Each question carries 14 marks.**

14×5=70

2. (a) P Ltd. issued 6,000 equity shares of ₹ 10 each payable as ₹ 3 per share on Application, ₹ 5 per share (including ₹ 2 as premium) on Allotment and ₹ 4 per share on Call. All the shares were subscribed. Money due on all shares was fully received excepting M, holding 100 shares, failed to pay the Allotment and Call money and N, holding 200 shares, failed to pay the Call Money. All those 300 shares were forfeited. Of the shares forfeited, 250 shares (including whole of M's shares) were subsequently reissued to Q as fully paid up at a price of ₹ 8 per share. Prepare necessary entries (with narration) in the Journal of the company to record the forfeiture and reissue. Working should form part of your answer. 7
- (b) Akash Ltd. has issued 2,000, 12% convertible debentures of ₹ 100 each redeemable after a period of five years. According to the terms and conditions of the issue, these debentures were redeemable at a premium of 5%. The debenture holders also had the option at the time of redemption to convert 20% of their holdings into equity shares of ₹ 10 each at a price of ₹ 20 per share and get the balance in cash. Debenture holders amounting ₹ 40,000 opted to get their debentures converted into equity shares as per terms of the issue. You are required to
- (i) Calculate the number of shares issued;  
(ii) Calculate cash paid for redemption of ₹ 40,000 debenture holders; and  
(iii) Pass journal entry for conversion and redemption of debentures. 7
3. Alpha Ltd. provides the following Trial Balance as on 31st March, 2024:

| Particulars                                                 | Dr. Balances<br>(₹) | Cr. Balances<br>(₹) |
|-------------------------------------------------------------|---------------------|---------------------|
| Equity Share Capital: 300000 shares of ₹ 10 each fully paid |                     | 30,00,000           |
| General reserve                                             |                     | 2,00,000            |
| Profit and Loss Balance (Cr.)                               |                     | 3,00,000            |
| 10% Debentures                                              |                     | 3,00,000            |
| Motor Van                                                   | 4,00,000            |                     |

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| Particulars                             | Dr. Balances<br>(₹) | Cr. Balances<br>(₹) |
|-----------------------------------------|---------------------|---------------------|
| Machinery                               | 20,00,000           |                     |
| Building                                | 12,00,000           |                     |
| 12% Long Term Govt. Securities          | 2,00,000            |                     |
| Sales                                   |                     | 60,00,000           |
| Sales Return                            | 3,00,000            |                     |
| Interest on Debenture                   | 22,500              |                     |
| Purchase                                | 36,00,000           |                     |
| Purchase Returns                        |                     | 4,00,000            |
| Opening Stock                           | 3,00,000            |                     |
| Discount Allowed                        | 7,500               |                     |
| Carriage Outward                        | 1,50,000            |                     |
| Rent and Rates                          | 50,000              |                     |
| Income from Govt. Securities            |                     | 24,000              |
| Trade Receivables                       | 10,00,000           |                     |
| Trade Payables                          |                     | 2,00,000            |
| Advertisement                           | 1,50,000            |                     |
| Bad Debt                                | 20,000              |                     |
| Salaries                                | 6,72,000            |                     |
| Misc. Expenditure                       | 30,000              |                     |
| Contribution to P.F. and Gratuity Funds | 1,00,000            |                     |
| Cash at Bank and in hand                | 2,22,000            |                     |
| Total                                   | 1,04,24,000         | 1,04,24,000         |

**Additional Information:**

- (i) Closing Stock as on 31st March, 2024 was ₹ 3,50,000.
- (ii) Depreciation Rates: Motor Vehicle 10%, Machinery 20% and Building 5%.
- (iii) Interest on debenture is payable quarterly and the last quarter's interest is yet to be paid.
- (iv) Trade receivables include a sum of ₹ 25,000 due from Mr. X who has become insolvent and only 25 paise in a rupee is expected to be recoverable from him. Create a provision for doubtful debt @ 2% on other trade receivables.
- (v) Provide for income tax ₹ 1,50,000.

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- (vi) The directors proposed a dividend @ 10% on paid-up capital for the year ended 2023-24. Transfer to be made to General reserve ₹ 1,00,000.

Prepare the Statement of Profit and Loss for the year ended on 31.03.2024 and a Balance Sheet as on that date. Notes should form part of the answer. 14

4. (a) The books of a Bank include a loan of ₹ 15,00,000 advanced on 31.12.2022, interest chargeable @ 10% p.a. compounded quarterly.

The security for the loan is 21,000 shares of ₹ 100 each in a public limited company valued @ ₹80 each. There is no repayment till 31.03.2024, (including accrued Interest). On 31.03.2024, the value of shares declined to ₹ 70 per share.

How would you classify the loan as secured or unsecured in the Balance Sheet? State with reasons. 7

- (b) The Revenue Account of an Insurance company shows the life assurance fund on 31st March, 2023 at ₹ 30,00,000 before taking into account the following items:

- (i) Claims covered under re-insurance ₹ 6,000.
- (ii) Bonus utilized in reduction of life insurance premium ₹ 2,250.
- (iii) Interest accrued on securities ₹ 4,100.
- (iv) Outstanding premium ₹ 2,700.
- (v) Claims intimated but not admitted ₹ 13,250.

What is the life assurance fund after taking into account the above omissions? 7

5. (a) Consider the following information:

No. of employees (same as the previous year) = 450

Employees' turnover rate = 8%

Bonus paid to each employee last year = ₹ 3,00,000

Increase in bonus rate due to inflation = 6% (as per company's regular practice)

Calculate the liability and expense to be recognized as per Ind AS-19. Also state under which category this type of Employee Benefit will be classified: (i) Short Term (ii) Post employment (iii) Other long term and (iv) Termination. 7

- (b) The following figures have been extracted from the books of Y Ltd. for the year ended on 31.03.2024, you are required to work out Cash Flow from Operating Activities. 7

- (i) Net profit before taking into account Income Tax but after taking into account the following items was ₹ 10 lakhs.

(A) Depreciation on Fixed Assets ₹ 2,95,000.

(B) Discount on issue of Debentures written off ₹ 15,000.

(C) Interest on Debentures paid ₹ 1,75,000.

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- (D) Book value of investments ₹ 1,50,000 (sale of investments for ₹ 1,60,000).  
(E) Interest received on investments ₹ 30,000.
- (ii) Income tax paid during the year ₹ 5,25,000.  
(iii) Non cash Working capital on 1.4.2023 ₹ 5,86,000 and on 31.3.2024 ₹ 6,39,000.
6. (a) Describe the essential characteristics of a sound internal check system. 7  
(b) Illustrate the provisions of Companies Act, 2013 and SEBI Regulations relating to the applicability and conduct of Secretarial Audit. 7
7. (a) State the differences between Audit report and Audit certificate. 7  
(b) Explain, in detail, the Role of NFRA (National Financial Reporting Authority). 7
8. (a) Mr. A has been appointed as the Auditor of XYZ Co-operative Society for the financial year 2023-24. Mr. A seeks your opinion in designing an elaborate plan for this assignment. Prepare and suggest a list of important steps to be taken by Mr. A in conducting the audit of XYZ Co-operative Society. 7  
(b) Discuss the provisions of the Companies Act, 2013 regarding appointment of first Auditor of a company. 7
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10/11/2024

- (a) The value of the stock held by the company is Rs. 1,00,000. The company has received an order from the government to supply 10,000 shares of Rs. 10 each. The company has agreed to supply the shares at a price of Rs. 12 each. The company has also agreed to supply the shares at a price of Rs. 10 each. The company has also agreed to supply the shares at a price of Rs. 8 each. The company has also agreed to supply the shares at a price of Rs. 6 each. The company has also agreed to supply the shares at a price of Rs. 4 each. The company has also agreed to supply the shares at a price of Rs. 2 each. The company has also agreed to supply the shares at a price of Rs. 1 each. The company has also agreed to supply the shares at a price of Rs. 0.50 each. The company has also agreed to supply the shares at a price of Rs. 0.25 each. The company has also agreed to supply the shares at a price of Rs. 0.125 each. The company has also agreed to supply the shares at a price of Rs. 0.0625 each. 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