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Paper 5 Strategic Management & Corporate Finance

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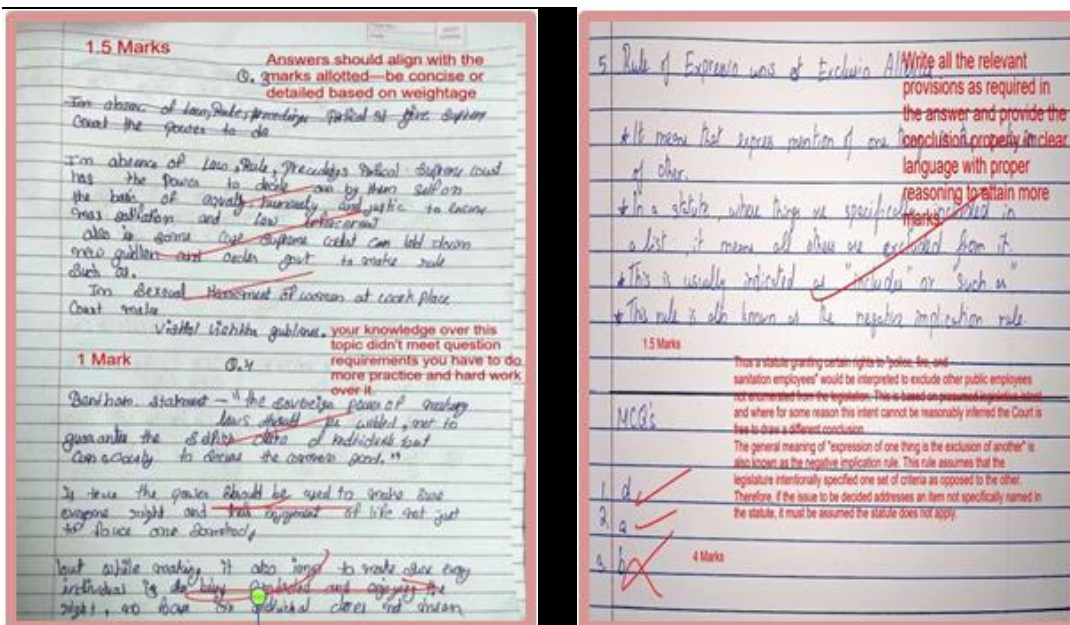
Note:

1. Chapter numbers are as per ICSI Study Material.
2. Test Series is Valid up to December 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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Sample Checked sheets :



If Company is listed and Company's Selling share is not in line of Company's capital then within 9 months Company is obliged to change the name to comply with provisions of Company Act 2013.

Attempt the answer in proper format, first discuss the provisions of relevant section, then mention of the facts of the case then conclusion part

Questions:
1.5 Marks
 X, public interest litigation is similar to elected case law

The Public Interest Litigation (PIL) of X, an employee of BG Ltd. regarding abolition of registered office is not tenable.

By arguing saying it will affect BG's revenue and loss will be in of BG's performance. BG's hold that loss of revenue will be seen on other basis. A state can not restrict company to set loss.

Here X argue that Company's business will be affected, but registered office abolition is a decision of Board and they should have considered all facts along with them. No direct relation between these to close unless company decides to change object.

Answer, the public interest litigation can be abated. So long as interest of none of the employee of the registered office is prejudiced by retrenchment or otherwise, the argument of X is not tenable.

Questions:

Prohibitive Law	Permissive Law
1) Respect govt or authority to do some thing	1) Give freedom to do some thing
2) Prohibit state & individuals?	2) Ion favour of citizen
3) Negative thinking	3) Positive thinking

2 Marks

Include more relevant and substantive points in your answers to enhance scoring.

(6) compute Tax lia.

Family Pension (7000x12)	84000
less: 1/3 of pension exempt	25000 15000
	69000
Dividend	70000
Net income	139000
Add: cap gain LTCG	369000
Gross total inc.	1135000
less: ded. 50%	100000
Total income	1038000

The basis calculations wrong from the very beginning, due to which everyone got the answer wrong so practice again.

your answer make it apparent that you have not been in touch with this topic lately do practice on routine basis to get good command over it.

You have good practical knowledge about this question. All the required systematic adjustment are accurate here.

Page:
Date: / /

3) computation of Taxable Inc. ds

particular	5 Marks	Ans/(-)
1) Rec. cash gift on the occasion of her marriage and gift tax to non-relatives. In this the occasion of marriage function. Inc. was exempt.		NIL
2) the birthday tax gift by means of cheque of the amount of 10000. this amount was exempt under 05.		NIL
3) she Acq. vacant site from her friend the SDV fixed value of site for 50%.		75000
4) the listed co. eq. shares to ST. ex. on date of purchase are as under.		55000
Total Taxable Inc. Under 05		139000

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Achievements



85%
POSITIVE
RESULT



CS Students Feedbacks

S Sandeep
1 review

★★★★★ a year ago

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The tests curated here are as per the ICSI level and really like the mentorship program of this as it definitely helps you to create your schedule and timely feedbacks are as important for the continuous support and improvement in our learning.

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"The test series on this platform was extremely helpful in improving my writing skill and boosting my confidence for the exam. I would like to thank the Bhagya Achievers team for their support. "