

Teaching Methodology

- 🍏 Pre preparation
- 🍏 Class Room Teaching
- 🍏 Class Exercise
- 🍏 Post preparation / Home Exercises
- 🍏 Revision Lectures
- 🍏 Tests and Analysis

AEC's simplified but qualitative Study Materials prepared by Professionals are distributed to students to assist the students.

"Good Teachers, AEC & God Grace makes a student to reach the pinnacle of success" I am proud to be bestowed with an efficient guide like AEC CA/CS Classes who has been rendering the best of his services all times. AEC is a complete CA/CS Coaching (with very helpful for 11th, 12th & other graduate & post-graduate programs) with a Guarantee for Success. The Approach over here is exam oriented. Regular test helps in better exam preparation & takes away the nervousness of examination."

-Ankit Bansal

26th Rank in INDIA
in 1st Attempt (CPT).

CA-PCC Nov. 2008 City Exam Result

1st Rankers



Ankit Bansal

1st Group Topper
Both Group Pass



Suyash Holani

2nd Group Topper
Both Group Pass

*Other Successful
Students.....*

**Avinash Bansal
Charul Agarwal**



The Institute of

CS/CA Guidance in India



098930-16415
098272-04115
0751-2424240

I met money 1day I said:
"U r just a piece of paper."
Money smiled & said,
"ofcourse Im a piece of
paper, but I havn't seen a
dustbin in my life."



AEC.com Pvt. Ltd.

208-209, Gopal Madhav Extension Place, Behind Shan-Shauqat,
Shinde Ki Chhawani, Gwalior, (MP) - 474001.

Web: www.aecedu.webs.com; E-mail: aec.com@gmail.com

AEC Academy provides admissions to the students for CA / CS on the entrance examination & Interview basis. The registration/entrance exam forms of AEC are available through the Punjab National Bank at Jayendraganj, Gwalior. For more details check the AEC Academy website.

REGISTRATION FORMS AVAILABLE AT  **punjab national bank** JAYANDERGANJ, GWALIOR-01

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Jan. 10

S	M	T	W	T	F	S
31					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

12th - Lohri
14th - Makar Sankranti
20th - Basant Panchmi
26th - Republic Day

Feb. 10

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

12th - Maha Shivratri
27th - Id - UI - Milad
28th - Holi

Mar. 10

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1st - Dhulendi
24th - Ram Navami
28th - Mahavir Jayanti

Apr. 10

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

2nd - Good Friday
14th - Baishakhi
14th - Dr. Ambedkar Jayanti

May 10

S	M	T	W	T	F	S
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

27th - Budh Purnima

June 10

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

★ PURNIMA
✗ AMAVASYA

Albert Courses

**Big Bright Opportunities for all Streams Students
(Science, Math, Commerce & Art)**

AEC's Guidance Classes for Course of	Company Secretary (CS)		Certificate in Accounting Technicians (CAT)		Cost Management Accountant (CMA)		Certified Technician of Account (CTA)	Chartered Accountants (CA)	Accounting Technician Course (ATC)
1. Minimum Qualification	After 10 + 2	After Graduation	After 10 + 2	After Graduation	After 10 + 2	After Graduation	After 10 + 2	After 10 + 2	After 10 + 2
2. Course Duration (in Years)	3	2	1	6 Months	3	2	1	5	2.5
3. Number of Subjects in course	18	14	6	2	18	14	8	19	8
4. Initial Registration Fees (in Rs.)	3600	6500-7750	8600	6500	7000	18000	3500	6000	6000
5. Total expected cost / expenses (in Rs.)	90000	78000	20000	10000	60000	48000	12000	110000	42000
6. Course Organized by	ICSI	ICSI	ICWAI	ICWAI	ICWAI	ICWAI	SEWAS	ICAI	ICAI
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July 10

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

★ PURNIMA
✗ AMAVASYA

Aug. 10

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

15th - Independence Day
24th - Raksha Bandhan

Sep. 10

S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

2nd - Janmashtmi
11th - Ganesh Chaturthi
11th - Id-UI-Fitter
22nd - Anant Chaudas

Oct. 10

S	M	T	W	T	F	S
31				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

2nd - Gandhi Jayanti
17th - Dusshera

Nov. 10

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

5th - Deepawali
7th - Bhaiya Dooj
17th - Id - UI - Zuha

Dec. 10

S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

17th - Moharram
25th - Christmas Day

Introduction

AEC' is 'Academy of Ethic and Commerce' situated in Gwalior, its registered name is 'AEC.com Pvt. Ltd.' (**Affiliated by ICSI**), this non profit organization is the only Academy in India, known for its distinct feature of providing intensive classroom guidance for all subjects (**including theory**), in both **Hindi and English** medium for all levels of most reputed professional exams of **C.A. (Chartered Accountants)**, **C.S. (Company secretary) & C.W.A. (Cost Work Accountants)** under one roof.

For the upliftment of CS/CA students, there was a birth of AEC (Gwalior zone) with honorarium hands of **Shri Mukesh Agrawal** in 2002. And then there was a '**light in darkness**' in the future of the students concern with CS/CA field. Gone are the days when students were going to the famous cities named as Delhi, Indore, etc. Now AEC proudly announce that its covered a whole area under 200 kms., which is running by all the knowledge icons of the field concern with all subjects regarding to 'CS/CA field'. Today so many professors, teachers, Chartered Accountants, Company Secretaries, Cost and Work Accountants have joined and working with institution. The Institution provides and facilitates better and sufficient high-tech resources and places as per vision of modern education.

Today AEC are discovering many successors of the field and now a more step forward to golden moments as its knowledge icon **Mr. Mukesh Agrawal** to present firstly an enormous **book** in the Indian history in both the languages (**English & Hindi**) to the new syllabus of Fundamental of Accountancy for **CPT students** of ICAI. This book also covers the syllabus of CS foundation and also useful for XIth, XIIth and B.Com.

This, the Academy believes, will help the students to face the examinations with greater confidence leading to their early emergence as a professional. This conscious pursuit of excellence lead to the Academy's alumni picking up a number of All-India ranks at the CA and CS examinations. Ankit Bansal, Shubham Shrivastava, Mayur surve and more students achieve the grateful success in first attempt of CA Exams, and now December 2008, Mukesh Singh and Pradeep..... before passing 12th Exam, gets the success in CA-CPT Exam.

Over the first twenty four sessions the Academy's classes have attracted a cumulative enrollment of 4,500 plus students drawn principally from several Cities of India and Nepal. The Academy has thus emerged as a major dispenser of classroom instruction.



The Institute of

CS/CA Guidance in India

VISION

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in their chosen stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into future leaders, entrepreneurs and above all good human beings.

GOALS & MISSION

- ✓ Contributing to society through promotion of teaching, learning and knowledge
- ✓ Being the leading Institute in the Commerce stream, in India, by assimilating global Development in education and adopting the latest technology.
- ✓ Developing the personality of students in a holistic manner, by combining skills and values
- ✓ Providing state-of-the-art technology and facilities of global standard.
- ✓ Improving the quality of the community and national life by providing meaningful and effective social service.
- ✓ Equipping students to face the realities of life.
- ✓ Improving the standard of the course through innovative and effective teaching methods and curriculum development.
- ✓ Developing new knowledge through research activities and dissemination of knowledge through publication of scholarly works.
- ✓ Attracting the best of professionals and able professors and retaining them by providing conducive and motivating work environment.
- ✓ Assisting other educational institution in solving their managerial problems by providing consultation services.
- ✓ Participating in and contributing to the formulation of public policies.
- ✓ Providing and encouraging a global outlook and access to faculty and students development.
- ✓ Rendering assistance to the University, ICSI, ICAI and its institution in curriculum development.
- ✓ Strengthening the cultural fabric of the nation.

CONFIDENCE, TRUST & HOPE

CONFIDENCE:

Once at village people decided to pray for rain. On the day of prayer all people gathered and only one boy came with an umbrella ...that's confidence!

TRUST:

Trust should be like the feeling of a one year old baby when you throw him in the air he laughs ...he knows you will catch him.

HOPE:

Every night we go to bed, we have no assurance to get up alive in the next morning but still you have plans for the coming day.

Keep Confidence ... Trust Others ... And Never Lose Hope!

With Best Regards

Mukesh Agarwal (Director)



Chapter - 02

MATERIAL COST

(Assignment – 01)

AEC Q.2.1. From the following details, prepare a Stores Ledger Account indicating value of materials consumed and closing stock using FIFO method

Date	Particulars	Units	Rate (Rs)
01.03.2004	Opening stock	100	1.75
05.03.2004	Purchased	150	1.50
12.03.2004	Purchased	300	1.60
22.03.2004	Purchased	400	1.70
08.03.2004	Issued	200	-
18.03.2004	Issued	250	-
29.03.2004	Issued	400	-

AEC Q.2.2. From the details in Problem 2.1, prepare a Stores Ledger Account indicating value of materials consumed and closing stock using LIFO method.

AEC Q.2.3. From the details in Problem 2.1, prepare a Stores Ledger Account indicating value of materials consumed and closing stock using HIFO method.

AEC Q.2.4. Using data in Problem 2.1, prepare Stores Ledger Account indicating value of materials consumed and closing stock using LIFO method. Company's policy is to maintain a minimum stock of 50 units priced at Rs 1.50 each.

AEC Q.2.5. From the details in Problem 2.1, prepare a Stores Ledger Account indicating value of materials consumed and closing stock using Simple Average method.

AEC Q.2.6. From the details in Problem 2.1, prepare a Stores Ledger Account indicating value of materials consumed and closing stock using Weighted Average method.

AEC Q.2.7. From the details in Problem 2.1, prepare a Stores Ledger Account indicating value of materials consumed and closing stock using Periodic Simple Average method.

AEC Q.2.8. From the details in Problem 2.1, prepare a Stores Ledger Account indicating value of materials consumed and closing stock using Periodic Weighted Average method.

AEC Q.2.9. Calculate EOQ from the data given below:

- i. Weekly average requirement of raw material EXE : 50 units
- ii. Cost of placing an order Rs 100
- iii. Annual carrying cost per unit of EXE : Rs 15

AEC Q.2.10. Using data given below and in Problem 2.9, calculate all the levels of inventory

- i. Average / Normal usage 50 units per week
- ii. Minimum usage : 25 units per week
- iii. Maximum usage : 75 units per week
- iv. Re order period : 4 to 6 weeks

AEC Q.2.11. A parcel containing two components was received and the invoice discloses the following:

Material I	1,000 Kgs @ Rs 2 per kg
Material II	1,200 Kgs @ Rs 1.50 per kg

Insurance	Rs 95
Sales tax	Rs 228
Freight	Rs 220

Transit loss of 20 kgs of material I and 12 kgs of material II was noted. No insurance claim could be made.

Find the issue rate per kg of each material. Find the revised rates if a provision for obsolescence of 12% is to be made.

AEC Q.2.12. ABC Ltd. distributes a wide range of Water purifier systems. One of its best selling items is a standard water purifier. The management of ABC Ltd. uses the EOQ decision model to determine optimal number of standard water purifiers to order. Management now wants to determine how much safety stock to hold.

ABC Ltd. estimates annual demand (360 working days) to be 36,000 standard water purifiers. Using the EOQ decision model, the company orders 3,600 standard water purifiers at a time. The lead time for an order is 6 days. The annual carrying cost of one standard purifier is Rs. 450. Management has also estimated the additional stock out costs would be Rs. 900 for shortage of each standard water purifier.

ABC Ltd. has analyzed the demand during 200 past re-order periods. The records indicate the following patterns:

Demand during lead time	No. of times quantity was demanded
540	6
560	12
580	16
600	130
620	20
640	10
660	6

Determine the level of safety stock for standard water purifier that the ABC Ltd. should maintain in order to minimize expected stock out costs and carrying costs. When computing carrying costs assume that the safety stock is on hand at all times and that there is no overstocking caused by decrease in expected demand (consider safety stock levels of 0, 20, 40 and 60 units).

Also calculate what would be the ABC Ltd.'s new re-order point?

AEC Q.2.13. From the following details write Stores Ledger under simple average method

Dec. 1	Opening Balance	100 kgs. @ Rs 5.00
5	Received	50 kgs. @ Rs 5.20
8	Issued	120 kgs.
10	Issued	10 kgs.
15	Received	80 kgs.
18	Issued	50 kgs.
20	Received	100 kgs. @ Rs 5.60
25	Issued	40 kgs.
29	Issued	60 kgs.

The stock verifier found a shortage of 10 kgs on 16th and another shortage of 10 kgs 26th.

AEC Q.2.14. The particulars of receipts and issues of materials in a factory in January, 2005 are as under:

Jan. 1	Opening Balance	1500 kgs.	@ Rs 12.00 per kg
2	Issued	650 kgs.	
5	Purchased	400 kgs.	@ Rs 12.60 per kg
9	Issued	300 kgs.	
10	Purchased	200 kgs.	@ Rs 12.50 per kg
11	Issued	300 kgs.	
12	Returned from Workshop issued on 2' January	20 kgs.	
13	Issued	450 kgs.	
16	Purchased	500 kgs.	@ Rs 13.00 per kg
18	Issued	400 kgs.	
22	Purchased	300 kgs.	@ Rs 12.00 per kg
30	Issued	200 kgs.	

Pricing of issues is to be done on FIFO basis. A shortage of 10 kgs was noticed on 16th. Prepare the Store Ledger for the month of January, 2005.

AEC Q.2.15. The particulars of receipts and issues of a certain material during January 2005 are given below:

Date		Receipts Units	Rate per Unit (Rs.)	Issues Date	Units
Jan 6	Purchased	450	25.00	Jan. 3	600
12	Purchased	600	24.50	8	500
15	Return from Workshop (issued on Jan. 3)	50	-	12	250
22	Purchased	350	26.00	24	300
28	Purchased	500	27.00	27	500

Opening Balance on January 1, 2005 1,000 units @ Rs 24 per unit. A shortage of 15 units was noticed and recorded on January 9, 2005. Prepare Stores Ledger in respect of the material for the month of January under the LIFO system.

AEC Q.2.16. The particulars of receipts and issues of a certain material during January 2005 are given below:

Date		Receipts Units	Rate per Unit (Rs.)	Issues Units
01.12.2004	Opening	2,000	5.00	
07.12.2004		1,000	6.00	
10.12.2004				2,500
15.12.2004		2,000	6.50	
31.12.2004				2,200

On 31.12.2004, a shortage of 100 units was found. Find the values of issues and resulting stocks on different dates using LIFO, FIFO and Simple Average methods.

AEC Q.2.17. The following are the details supplied by AB Ltd. in respect of its raw materials for November, 2004:

Date		Receipts Units	Amount (Rs.)	Issues Units
01.11.2004	Opening	1,000	6,000	
10.11.2004		500	3,500	
15.11.2004				1,200
20.11.2004		1,000	8,000	
30.11.2004				1,100

On 30.11.2004, a shortage of 50 units was found. Find the values of issues and resulting stocks on different dates using LIFO, Simple Average and Weighted Average methods.

AEC Q.2.18. The following transactions took place in respect of raw material during January, 2005:

Date	Particulars	Kgs.	Rate per Kg. (Rs.)
Jan. 1	Opening Balance	1000 kgs.	9
2	Purchased	1500 kgs.	10
5	Issued	390 kgs.	-
8	Shortage	10 kgs.	-
15	Surplus returned by a Production department	200 kgs.	12
20	Issued	1000 kgs.	-
25	Received from vendor	300 kgs.	14
28	Issued	1200 kgs.	-
31	Issued	100 kgs.	-

You are required to write up the Stores Ledger Account applying the Simple Average Method of Pricing issues.

AEC Q.2.19. From the following information select the suitable method of pricing material issues and write up a Stores Ledger Card based on that method:

Date	Particulars	Kgs.	Rate per Tonne (Rs.)
2005			
Jan. 1	Opening Balance	24,000 kgs.	@ Rs 7,500 per tonne.
1	Purchased	44,000 kgs.	@ Rs 7,600 per tonne.
3	Issued	10,000 kgs.	-
5	Issued	16,000 kgs.	-
12	Purchased	10,000 kgs.	@ Rs 7,800 per tonne.
13	Issued	24,000 kgs.	-
18	Issued	25,000 kgs.	-
22	Purchased	50,000 Kgs.	@ Rs 8,000 per tonne.
28	Issued	20,000 kgs.	-
31	Issued	22,000 kgs.	-

On 24th January, 2005 a shortage of 200 kgs. was noticed in stock taking.

AEC Q.2.20. The following transactions took place in respect of a Material MP-6' in the store of a manufacturing company in the month of November, 2004

Opening Stock 400 units @ Rs 15 per unit

Purchased on 11.11.2004 8,000 units @ Rs 10 per unit

Issued on 19.11.2004 7,800 units.

The company follows "Simple Average Method" for pricing of material issues. What is the value of closing stock of materials as on 19.11.2004?

AEC Q.2.21. Record the following transactions in a specimen stores ledger using

- Weighted average method and
- The LIFO method of pricing issues.

		Units	Price (Rs.)
March 1	Balance in hand	3,000	2.00
2	Purchased	2,000	2.20
3	Issued	1,500	
5	Purchased	2,000	2.30
10	Issued	1,500	
15	Issued	2,000	
20	Purchased	2,000	2.40
31	Issued	1,500	

In the above situation, what are the effects of each method?

AEC Q.2.22. From the following details of stores receipts and issues of materials "EXE" in a manufacturing unit, prepare the Stock Ledger using 'Weighted Average' method of valuing the issues

Nov 1	Opening stock 2,000 units @ Rs 5 each
Nov 3	Issued 1,500 units to Production
Nov 4	Received 4,500 units @ Rs 6 each
Nov 8	Issued 1,600 units to Production
Nov 9	Returned to stores 100 units by Production Department (from the issues of Nov 3)
Nov 16	Received 2,400 units @ Rs 6.50 each
Nov 19	Returned to the supplier 200 units out of the quantity received on Nov 4
Nov 20	Received 1,000 units @ Rs 7.00 each.
Nov 24	Issued to Production 2,100 units.
Nov 27	Received 1,200 units @ Rs 7.50 each.
Nov 29	Issued to Production 2,800 units.

AEC Q.2.23. The Stock Ledger Account for Material X in a manufacturing concern reveals the following data for the quarter ended 31.09.2004:

		RECEIPTS		ISSUES	
		Quantity	Price	Quantity	Amount
		Units	Rs.	Units	Rs.
July 1	Balance b/d	1,600	2.00	-	-
July 9		3,000	2.20	-	-
July 13		-	-	1,200	2,556
August 5		-	-	900	1,917

August 17	3,600	2.40	-	-
August 24	-	-	1,800	4,122
Sept. 11	2,500	2.50	-	-
Sept. 27	-	-	2,100	4,971
Sept. 29	-	-	700	1,656

Physical verification on 30.09.2004 revealed an actual stock of 3,800 units.

You are required to:

- Indicate the method of pricing employed in the above case.
- Complete the above account by making the entries you would consider necessary including adjustments, if any, giving explanations for such adjustments.

AEC Q.2.24. You are presented with the following information by Om Engineering Company relating to the first week of December 2004. The transactions in connection with the materials are as follows –

Days	Receipts Units	Rate per Unit (Rs.)	Issues (Units)
1 st	40	15.00	-
2 nd	20	16.50	-
3 rd	-	-	30
4 th	50	17.10	-
5 th	-	-	20
6 th	-	-	40

Calculate cost of materials issued and value of closing stock under FIFO, LIFO and Weighted Average Method.

AEC Q.2.25. Calculate Maximum Level, Minimum Level and Re-ordering Level from the following data

Re-ordering Quantity	1,200 units
Re-ordering Period	4 to 6 weeks 300 units per week
Maximum consumption	300 units per week
Minimum consumption	200 units per week
Normal consumption	250 units per week

AEC Q.2.26. In a factory component A is used as follows

Normal usage	50 kgs. per week
Minimum usage	25 kgs. per week
Maximum usage	75 kgs. per week.
Re-ordering quantity	300 kgs.
Re-order period	4 - 6 weeks

Calculate for component A

- Re-ordering Level
- Maximum Level
- Minimum Level
- Average Stock Level.



CA IPCC

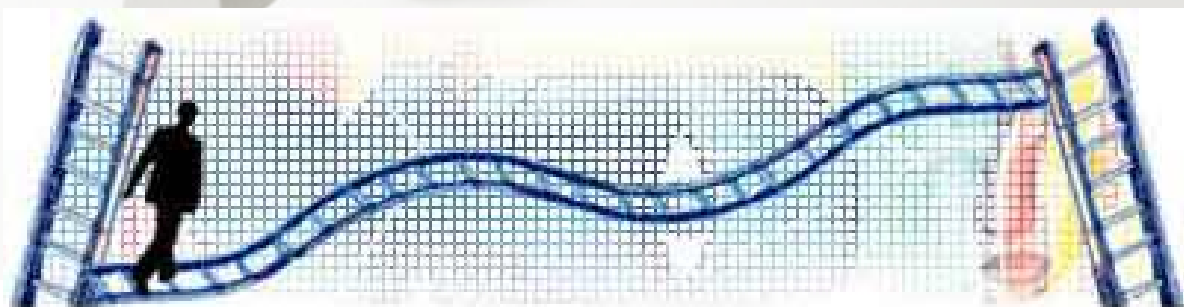


CA-IPCC (1st Group)

- **Paper 1 : Accounting [100 Marks]**
- **Paper 2 : Law, Ethics & Communication [100 Marks]** (Business Law -30 Marks, Company Law-30 Marks, Business Law-Rs. 20 Marks, Business Communication-20Marks)
- **Paper 3 : Cost Account and Financial Management [100 Marks]** (Cost Account-50 Marks, FM-50 Marks)
- **Paper 4 : Taxation [100 Marks]** (Income Tax -50 Marks, Service Tax-25 Marks, VAT-25 Marks)

CA-IPCC (2nd Group)

- **Paper 1 : Advanced Accounting [100 Marks]**
- **Paper 2 : Auditing and Assurance [100 Marks]**
- **Paper 3 : Information Technology and Strategic Management [100 Marks]** (IT- 50 Marks, SM-50 Marks)



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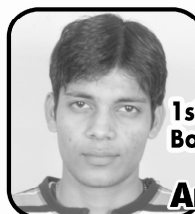
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Suyash Holani

Fees & Scholarships

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- CA-IPCC 1st Group
- **ACCOUNT**

Fees
Rs.
6,000/-

- CA-IPCC 2nd Group
- **ACCOUNT**

Fees
Rs.
5,000/-



CA-IPCC
**Both
Group
Account
Fees**
Rs. 10,000

Fees
Rs.
4,000/-

- CA-IPCC 1st Group
- **COST A/c**

Fees
Rs.
4,000/-

- CA-IPCC 1st Group
- **Taxation**

Fees for other Subjects *(Without Scholarship)*

CA-IPCC
(1st Group)

- **B. Law, Ethics & Communication**
- Fees: Rs. 4,000/-

CA-IPCC
(1st Group)

- **Financial Management**
- Fees: Rs. 1,000/-

CA-IPCC
(2nd Group)

- **Auditing & Assurance**
- Fees: Rs. 1,000/-

CA-IPCC
(2nd Group)

- **IT & SM**
- Fees: Rs. 2,400/-

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