

Ias 28 exam questions and answers

IAS 28 exam questions and answers are essential resources for students and professionals preparing for exams related to International Accounting Standards (IAS), particularly those focusing on Investments in Associates and Joint Ventures. Understanding the core principles, application guidelines, and common exam questions can significantly enhance your preparation and boost your confidence. This comprehensive guide aims to provide detailed information on IAS 28, including typical exam questions, answers, key concepts, and tips for effective studying.

Introduction to IAS 28

What is IAS 28?

IAS 28, titled "Investments in Associates and Joint Ventures," is an International Financial Reporting Standard issued by the International Accounting Standards Board (IASB). It prescribes the accounting treatment for investments in associates and joint ventures, emphasizing the equity method of accounting and related disclosures.

Objective of IAS 28

The primary objective of IAS 28 is to establish the principles for recognizing, measuring, and presenting investments in associates and joint ventures to provide relevant and reliable information to users of financial statements.

Key Concepts and Definitions

Associates

An associate is an entity over which the investor has significant influence, typically evidenced by holding 20% to 50% of voting power.

Joint Ventures

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.

Significant Influence

Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control.

Equity Method

The equity method is an accounting technique where the investment is initially recognized at cost and adjusted thereafter for the investor's share of the profit or loss of the investee.

Common IAS 28 Exam Questions and Answers

1. What are the main criteria for classifying an investment as an associate under IAS 28?

Under IAS 28, an investment is classified as an associate if the investor has significant influence over the investee. The main criteria include:

1. Ownership of 20% to 50% of voting power.
2. Participation in policy-making processes, such as decisions about dividends, policies, or board membership.
3. Representation on the board of directors or equivalent governing body.
4. Material transactions between the investor and the investee.

Significant influence can be evidenced by these factors even if the ownership percentage is below 20% in certain cases.

2. How is an investment in an associate initially recognized and subsequently measured under IAS 28?

Initially, the investment is recognized at cost, which includes the purchase price and any directly attributable transaction costs. Subsequently, the investor applies the equity method, which involves:

1. Adjusting the carrying amount for the investor's share of the associate's profit or loss.
2. Reducing the carrying amount for dividends received from the associate.
3. Adjusting for any impairment losses.

3. What are the key disclosures required by IAS 28 regarding investments in associates and joint ventures?

IAS 28 mandates several disclosures to provide transparency, including:

1. The name and principal place of business of the associate or joint venture.
2. The proportion of ownership interest held.
3. The method used to account for the investment (equity method).
4. Summarized financial information of the associate or joint venture.
5. Details of any commitments or contingencies relating to the investment.

4. Describe the process of applying the equity method to an investment in an associate.

The process involves:

1. Recognizing the investment initially at cost.
2. Adjusting the carrying amount periodically for the investor's share of the associate's profit or loss.
3. Dividing dividends received from the associate to reduce the carrying amount.
4. Accounting for impairment if the recoverable amount of the investment falls below its carrying amount.

5. When does an investor cease to apply the equity method to its investment?

An investor ceases applying the equity method when:

1. The investment is sold and the investor no longer has significant influence or joint control.
2. The investment becomes a subsidiary (control is obtained) or is disposed of.
3. The investment is impaired and written down to recoverable amount.

Advanced Exam Topics and Sample Questions

6. How do you account for changes in ownership interest that do not result in loss of significant influence?

Changes in ownership interest that do not result in loss of significant influence are accounted for as equity transactions. The difference between the consideration paid or received and the adjustment to the carrying amount is recognized directly in equity, not profit or loss.

7. What is the treatment for impairment of an investment in an associate under IAS 28?

If there is objective evidence that the investment is impaired, the investor must recognize an impairment loss. The impairment loss is measured as the difference between the carrying amount and recoverable amount and is recognized in profit or loss. The carrying amount is then reduced accordingly.

8. How do joint ventures differ from associates in terms of accounting treatment under IAS 28?

While both are accounted for using the equity method under IAS 28, the key difference lies in control:

1. Associates are entities over which the investor has significant influence but not control.

2. Joint ventures are arrangements where control is shared jointly with other parties, often governed by contractual agreements.

In some cases, joint ventures may be accounted for using proportionate consolidation if specified by the applicable accounting standards or agreements.

9. What are the main differences between the equity method and consolidation under IFRS?

The equity method is used for associates and joint ventures where significant influence or joint control exists, but the investor does not control the investee. Consolidation is used when the investor has control (more than 50% ownership or control through other means). Key differences include:

1. Consolidation combines the financial statements of parent and subsidiary, showing 100% of assets and liabilities.
2. The equity method reflects the investor's share of net assets and profit/loss without full consolidation.

Study Tips for IAS 28 Exam Success

1. Understand the definitions and criteria for associates and joint ventures thoroughly.
2. Practice applying the equity method through various scenarios and numerical problems.
3. Familiarize yourself with disclosures required under IAS 28 to ensure comprehensive answers.
4. Review impairment procedures and their impact on the carrying amount of investments.
5. Stay updated on any amendments or interpretations related to IAS 28 in the latest IFRS updates.

Conclusion

Mastering IAS 28 exam questions and answers is crucial for anyone involved in financial reporting and accounting for investments in associates and joint ventures. By understanding the core concepts, practicing common questions, and familiarizing yourself with the standard's requirements, you can confidently approach your exams. Remember that clarity in definitions, application of the equity method, and awareness of disclosure requirements are the keys to success in IAS 28-related assessments. Prepare diligently, practice extensively, and stay updated with the latest IFRS developments to excel in your exams.

IAS 28 Exam Questions and Answers: A Comprehensive Guide for Aspiring Accountants

Navigating the complexities of IAS 28—Investments in Associates and Joint Ventures—can seem daunting for students and professionals preparing for the Indian Administrative Service (IAS) exams, especially the accounting or economics segments. A thorough understanding of IAS 28 is essential, as it forms a core element of the broader IFRS framework, which is frequently tested in various competitive exams. This guide aims to dissect common exam

questions related to IAS 28, providing detailed answers and insights to help candidates excel.

Understanding IAS 28: An Overview

Before diving into the exam questions and answers, it's crucial to grasp the fundamental principles of IAS 28. This standard deals with the accounting treatment of investments in associates and joint ventures, emphasizing the use of the equity method for recognition and measurement.

Key Definitions:

1. Associate: An entity over which the investor has significant influence, typically evidenced by holding 20% to 50% of voting power.
2. Joint Venture: A contractual arrangement where two or more parties undertake an economic activity that is subject to joint control.
3. Significant Influence: The power to participate in the financial and operating policy decisions of the investee but not control or joint control.

Core Principles:

1. Use of the equity method for accounting investments in associates and joint ventures.
2. Recognition of initial investment cost and subsequent adjustments based on the investor's share of the investee's profit or loss.
3. Handling of dividends, additional investments, and impairment.

Common IAS 28 Exam Questions and Answers

1. What is the difference between an associate and a joint venture under IAS 28?

Answer:

The primary difference lies in the nature of control and the contractual arrangements:

1. Associate: An entity over which the investor has significant influence but not control. This influence is usually evidenced by owning 20% to 50% of voting power. The investor does not have control or joint control over the associate.
1. Joint Venture: A contractual arrangement where joint control is established between two or more parties. The arrangement results in a new entity or a specific activity, and the parties share control equally or as per contractual terms.

Key distinctions:

| Aspect | Associate | Joint Venture |

||||

| Control | Significant influence, not control | Joint control |

| Ownership interest | Usually 20%–50% of voting power | Typically involves contractual joint control, often with shared ownership |

| Accounting treatment | Equity method | Equity method |

| Example | Investment in a company where the investor has 30% voting rights | A jointly owned manufacturing plant |

1. How is the initial investment in an associate or joint venture recorded under IAS 28?

Answer:

At initial recognition, the investment is recorded at cost, which includes:

1. The purchase price paid for the investment.
2. Direct transaction costs that are attributable to the acquisition.

Journal Entry:

`Dr Investment in Associate/JV`

`Cr Cash/Bank/Payables`

This initial cost becomes the basis for subsequent measurement using the equity method.

1. Explain the equity method of accounting for investments in associates and joint ventures.

Answer:

The equity method is the prescribed accounting approach under IAS 28 for investments in associates and joint ventures.

Key features:

1. The investment is initially recognized at cost.
2. The carrying amount is adjusted for:
3. The investor's share of the associate's or joint venture's profit or loss (which increases or decreases the carrying amount).
4. The investor's share of other comprehensive income (if applicable).
5. Dividends received reduce the carrying amount.
6. Any impairment losses are recognized if the recoverable amount falls below the carrying amount.

Calculation example:

If an investor owns 30% of an associate that reports a profit of ₹1,00,000:

1. The investor's share of profit: 30% of ₹1,00,000 = ₹30,000.
2. The carrying amount of the investment is increased by ₹30,000.

Journal entries:

`Dr Investment in Associate`

`Cr Share of Profit from Associate`

1. How are dividends from an associate or joint venture treated under IAS 28?

Answer:

Dividends received from an associate or joint venture reduce the carrying amount of the

investment. They are not recognized as income under the equity method.

Rationale:

Dividends represent a return on investment, not income earned from the associate's or joint venture's operations.

Accounting treatment:

1. When dividends are received:

`Dr Cash/Bank`

`Cr Investment in Associate/JV`

1. The amount of dividends reduces the carrying amount of the investment.

1. What are the circumstances that lead to impairment of an investment in an associate or joint venture?

Answer:

An impairment loss is recognized if, at any reporting date, there is objective evidence that the investment has been impaired, such as:

1. Significant decline in the fair value of the investment.
2. The investee's financial health deteriorates, indicating inability to recover the carrying amount.
3. Changes in the economic or political environment affecting the investee.
4. The investee reports losses exceeding its total equity, or the investor's share of losses exceeds the carrying amount.

Impairment Testing:

1. The carrying amount of the investment is compared with its recoverable amount.
2. If impaired, the loss is recognized in the profit and loss statement.

Tips for IAS 28 Exam Preparation

Focus Areas:

1. Definitions: associate, joint venture, significant influence.
2. Accounting procedures: initial recognition, subsequent measurement.
3. Equity method application and adjustments.
4. Dividends and their treatment.
5. Impairment considerations.
6. Differences between associate and joint venture accounting.

Practice Questions:

1. Attempt multiple-choice and case-based questions.
2. Practice journal entries for various scenarios.
3. Review IAS 28 standard and related IFRS standards for comprehensive understanding.

Time Management:

1. Allocate time for reading questions carefully.
2. Prioritize questions based on familiarity and marks.

Sample Practice Question

Q: ABC Ltd owns 25% of XYZ Ltd. XYZ reports a profit of ₹5,00,000 for the year. During the year, XYZ declared dividends of ₹1,00,000. How should ABC Ltd account for this investment?

A:

1. ABC Ltd recognizes its share of XYZ's profit: 25% of ₹5,00,000 = ₹1,25,000.
2. It records:

`Dr Investment in XYZ`

`Cr Share of Profit from XYZ`

1. When dividends are received:

`Dr Cash`

`Cr Investment in XYZ`

1. The dividends of ₹1,00,000 reduce the carrying amount of the investment by that amount.

Final adjustment:

1. Carrying amount increases by ₹1,25,000 due to profit share.
2. Decreases by ₹25,000 (since 25% of ₹1,00,000 dividend) when dividends are received.

Conclusion

Mastering IAS 28 is essential for students aspiring to excel in exams related to accounting standards, especially in the context of the IAS or IFRS framework. Understanding the core concepts, practicing various scenarios, and familiarizing oneself with the standard's detailed provisions will significantly improve exam performance. Remember, clear comprehension of how investments in associates and joint ventures are recognized, measured, and disclosed forms the foundation for answering both theoretical and practical exam questions confidently.

Stay tuned for more detailed guides on other IAS standards, and best of luck with your IAS exam preparations!

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Questions & Answers About ias 28 exam questions and answers

No	Question	Answer
1	What are the key topics covered in IAS 28 regarding investments in associates and joint ventures?	IAS 28 covers the accounting for investments in associates and joint ventures, including methods of accounting (such as the equity method), recognition and measurement, impairment, and disclosures related to these investments.
2	How does IAS 28 define an 'associate' and a 'joint venture'?	An 'associate' is an entity over which the investor has significant influence, typically evidenced by ownership of 20% to 50% of voting power. A 'joint venture' is a joint arrangement where the parties have joint control, often established through contractual agreements, and are involved in a separate legal entity or arrangement.

3	What is the equity method of accounting as per IAS 28?	The equity method records the investment at cost initially, then adjusts the carrying amount for the investor's share of the associate's or joint venture's profit or loss, as well as other comprehensive income, and reduces it for dividends received. This method reflects the investor's share of the net assets of the investee.
4	When is an investor required to apply the equity method according to IAS 28?	An investor must apply the equity method when it has significant influence over the investee, generally presumed if the investor holds 20% or more of the voting power, unless evidence suggests otherwise.
5	What are the disclosures required by IAS 28 for investments in associates and joint ventures?	IAS 28 requires disclosures including the name and principal place of business of the associate or joint venture, the proportion of ownership interest, the method used to account for the investment, summarized financial information, and details of any impairment losses recognized.

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