



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Public Sector-Accounting
(Theory)**

Summer Exam-2023

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Solutions – Public Sector Accounting (Theory)

CGA | PRAD

- Q.1.** (a) [Answer at 2.3.2 of AP&PM] Total Marks 05
- (b) Answer at 3.2.1 of AP&PM Total Marks 05
- Q.2.** (a) [Answer at 4.3.3 of the AP&PM] Total Marks 05
- (b) [Answer at 4.7 and 4.14.4 of the AP&PM] Total Marks 05
- Q.3.** (a) [Answer at 7.2.4 and 7.2.6 of AP&PM] Total Marks 10
- (b) [Answer at 7.3.1 and 7.4.3 of AP&PM] Total Marks 10
- Q.4.** (a) [Ref: 2.3.2.1 and 2.3.2.2 of the MoAP] Total Marks 10
- (b) [Ref: 3.5.3.6 of the MoAP] Total Marks 10
- Q.5.** [Answer at 13.1 of AP&PM] Total Marks 10
- Q.6.** [Answer at 11.3.1 to 11.3.3 and 11.3.6 to 11.3.7 of AP&PM] Total Marks 10
