

Chapter 2 : Q. 6 & Q. 7 - Page 30 & 31

Query : There is a difference in the way of calculation of goods rejected by customers due to specification failure in Q.6 and Q.7. Why so? Please explain.

Solution :

- (1) First of all, congratulations on reading these two questions carefully. Very few students ask this query.
- (2) If you watch the same video again, you will notice that I have discussed it specifically in the classroom itself. Still, some more clarification is provided below :
- (3) Q.6/30 belongs to the New Syllabus Module and in the same way ICAI has solved it.
- (4) Q.7/31 belongs to Old Syllabus Exam question. It was solved in the same manner by ICAI also, as I have solved it in the classroom.
- (5) It means, ICAI has solved it using two different ways and hence I also did the same thing, to avoid the query from the students about mismatching of my answer with ICAI answer.
- (6) **From exam point of view, I would suggest you to use the approach of Q.6/30 on safer side. Because, it belongs to New Syllabus Module.**

Note : Different faculty and paper setters of ICAI may have difference in their approach. We have to live with it and can't do anything.