

SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MAY 2019

B.Com.

BCM 2B 02—FINANCIAL ACCOUNTING

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

(A) Choose the correct answer :

- 1 The convergence of the Indian Accounting Standards with IFRS began in :
(a) April 11. (b) April 10.
(c) August 09. (d) December 11.
- 2 The company cannot issue shares at a discount more than :
(a) 15 %. (b) 10 %.
(c) 5 %. (d) 3 %.
- 3 The profit on reissue of share shares is transferred to ————.
(a) General Reserve. (b) Capital Reserve.
(c) Profit and Loss Account. (d) Profit and Loss Appropriation Account
- 4 In single entry system, it is not possible to prepare :
(a) Receipt and Payment account. (b) Trial Balance.
(c) Balance Sheet. (d) Account sales.
- 5 The provision for minimum subscription of 90 % will not apply when the shares are :
(a) Offered to public. (b) Sold through private placement.
(c) Issue as right share. (d) Bonus issue.

Turn over

Accounting Question Paper June 24

Kurt Oestrieher, Mark Beasley



Accounting Question Paper June 24:

Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney,1923 *Annual Accounting and Auditing Workshop* Kurt Oestriecher,Mark Beasley,2020-09-01 Are your accounting and auditing skills up to date and on par with industry standards This guide provides updates on the latest standards including accounting auditing compilation preparation and review It covers important industry changes such as revenue recognition leases financial instruments and SASs and includes practical applications for each to help you understand and apply the standards to real life scenarios Key topics covered include Accounting auditing and attestation standards updates FASB projects and exposure drafts Private company financial reporting Revenue Recognition Leases Financial Instruments Peer Review Trust Services Cyber Security SSAEs Going Concern Private company financial reporting *Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office* Library of Congress. Copyright Office,1921

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Professional Examination Papers ,1901 **Pennsylvania County Court Reports** Pennsylvania. Courts,1904

Accountants' Index American Institute of Certified Public Accountants,1924 **Proceedings** ,1916 **Proceedings of the American Society of Civil Engineers** American Society of Civil Engineers,1916 Vols for Jan 1896 Sept 1930 contain a separately page section of Papers and discussions which are published later in revised form in the society s Transactions

Beginning Oct 1930 the Proceedings are limited to technical papers and discussions while Civil engineering contains items relating to society activities etc Accounting William Andrew Paton,1924 Journal of Accountancy ,1913 *Manual of Bookkeeping and Accounting* Louis Burdelle Moffett,1917

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