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(Pages : 4)

Name.....

Reg. No.....

**SECOND SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
APRIL 2020**

(CBCSS—UG)

B.Com.

BCM 2B 02—FINANCIAL ACCOUNTING

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer all questions. (2 marks each) (Max. 25 Marks)

1. What is the importance of Single Entry System ?
2. Can a trial balance be prepared under single entry system.
3. What do you mean by reserve capital ?
4. On which value of debentures interest is calculated.
5. What is compulsorily convertible preference share ?
6. What do you mean by minimum subscription ?
7. What is ESOS ?
8. What do you mean by under-subscription of shares ?
9. What do you mean by non-convertible debentures ?
10. What do you mean by private placement of shares ?
11. What are International Financial Reporting Standards (IFRS) ?
12. What are the advantages of IFRS to Investors and investment institutions ?
13. What is the recognition criterion of an asset ?

Turn over

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Karin Nielsen-Saines



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Unveiling the Energy of Verbal Beauty: An Mental Sojourn through **Grade 7 Ana Question Paper 2013**

In a global inundated with screens and the cacophony of instant interaction, the profound power and mental resonance of verbal art frequently diminish in to obscurity, eclipsed by the regular assault of sound and distractions. Yet, set within the lyrical pages of **Grade 7 Ana Question Paper 2013**, a interesting function of fictional brilliance that pulses with raw emotions, lies an memorable trip waiting to be embarked upon. Composed by way of a virtuoso wordsmith, this exciting opus instructions viewers on an emotional odyssey, softly revealing the latent potential and profound influence stuck within the complicated internet of language. Within the heart-wrenching expanse of the evocative analysis, we can embark upon an introspective exploration of the book is main subjects, dissect their charming writing fashion, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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