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(2017 Admissions)

Time :	Three Hou	ars		Maximum: 80 Marks
		P	art /	
		Answer	all qu	estions.
		Each questio	n car	ries 1 mark.
(A)	Choose th	ne correct answer :		
	1 The	convergence of the Indian Accoun	ating	Standards with IFRS began in :
	(a)	April 11.	(b)	April 10.
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	2 The c	company cannot issue shares at a	disco	ount more than :
	(n)	15 %.	(b)	10 %.
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	3 The	profit on reissue of share shares in	s tran	sferred to ———.
	(a) General Reserve.	(b)-	Capital Reserve.
	(c) Profit and Loss Account.	(d)	Profit and Loss Appropriation Account
	4 In si	ngle entry system, it is not possible	le to p	repare ;
	Co	Receipt and Payment account.	(b) -	Trial Balance.
	(c	Balance Sheet.	(d)	Account sales.
	5 The	provision for minimum subscripti	on of	90 % will not apply when the shares are :
	. (n) Offered to public.	(b)	Sold through private placement.
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