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(Pages : 4)

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**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

# F295 2013 Question Paper

**Francesco Pastore**



**F295 2013 Question Paper:**

## **F295 2013 Question Paper** Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the power of words has become more evident than ever. They have the ability to inspire, provoke, and ignite change. Such is the essence of the book **F295 2013 Question Paper**, a literary masterpiece that delves deep to the significance of words and their effect on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book's key themes, examine its writing style, and analyze its overall impact on readers.

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