

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

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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

# Financial Accounting Nquestion Paper June 23

**Jin-Ying Zhang**



**Financial Accounting Nquestion Paper June 23:**

## Unveiling the Magic of Words: A Review of "**Financial Accounting Nquestion Paper June 23**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Financial Accounting Nquestion Paper June 23**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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