

[3 Hours]

[Total Marks: 100]

- N.B. (1) All questions are compulsory. Questions 2 to 6 have an internal choice.
(2) Figures to the right indicate full marks.
(3) Use of simple calculators is allowed.
(4) Working notes should form part of your answer.

1(A) State whether following statements are True or False (Any Ten)

(10)

1. A Debt Equity Ratio after buyback of shares should be maintained up to 2:1 as per legal requirement.
2. Reduction in Liability is debited to Capital Reduction A/c.
3. Investment Accounting is governed by AS 13.
4. In personal investment accounting, dividend received on shares for pre-acquisition period is treated as revenue gain.
5. Goodwill is classified as Fixed Asset under the Companies Act.
6. As per CSR policy it is mandatory for certain companies to spend 3% of their average net profit of three immediately preceding financial years.
7. Law has a legal binding but Ethics do not have a binding nature.
8. Consolidation of shares results in profit for a company.
9. Interest Paid is disclosed under Finance Cost in Profit and Loss A/c.
10. For a company, dividend paid is an expense.
11. Capital Reduction requires court's sanction.
12. Public deposit is secured loan.

1(B) Rewrite the following sentences choosing the correct answer (Attempt any 10) (10)

1. Bills receivable is shown under _____ in Balance Sheet.
(Trade Receivables/ Other Current Assets)
2. Internal reconstruction is done as per section _____ of Companies Act
(319/ 66)
3. Buyback of equity shares can be of _____ paid up shares.
(Partly/ Fully and Partly both)
4. Ex-interest price includes _____ only.
(Interest/ Cost)
5. The term "Ethics" comes from _____ word.
(Greek/ Latin)
6. Accounting Standard Board is constituted by _____.
(ICWAI/ ICAI)
7. The premium received on sale of Rights is credited to _____ A/c.
(Investment/ Profit & Loss)
8. A company cannot buy back more than _____ of its own funds.
(10% / 25%)
9. Reconstruction expenses are _____ to Capital Reduction A/c.
(Debited/ Credited)

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web directed by ellen s pressman writing credits cast in credits order complete awaiting verification produced by music by christophe beck score by cinematography by michael gershman director of photography editing by regis kimble as regis b kimble casting by marcia shulman production design by carey meyer art direction by

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web plot to prepare for sunnydale high s cultural exchange program buffy visits an incan exhibit with her schoolmates she is paired with an exchange student with whom her mom signed her up xander becomes jealous when he learns that she will room with a guy

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web back at buffy s ampata s trunk has arrived from the bus depot and as buffy starts to open it the fake ampata tells her not to bother she distracts buffy by talking more about the inca mummy s ceremonial seal the camera briefly shows that inside the trunk is the mummified corpse of the real ampata

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