

Seat
No.

Total No. of Questions : 4]

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F. Y. B. Com. Examination - 2013

FINANCIAL ACCOUNTING

(New 2008 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions :

- (1) All questions are compulsory.
- (2) Figures to the right indicate full marks.
- (3) Use of calculator is allowed.

Q.1) Objective type questions :

- (a) State whether the following statements are **true** or **false** :
(Any Five)

[05]

- (i) On Dissolution of Partnership Firm the Assets are transferred on Debit Side of Realisation A/c.
- (ii) Accounting Standard - I is disclosure of Accounting Policies.
- (iii) All Cash Transactions are recorded on Receipt and Payment A/c.
- (iv) When Goodwill is raised on admission of a partner the Capital A/c. of old partners is credited in their old Profit and Loss Sharing Ratio.
- (v) The relationship of Consignor and Consignee is that of Debtor and Creditor.
- (vi) Discount on Bills Receivable discounted by Consignor is credited to Consignment A/c.
- (vii) All Nationalised Banks are the example of Non-trading Organisation.

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Table of Contents Financial Accounting Exam Question Paper 2013

1. Understanding the eBook Financial Accounting Exam Question Paper 2013
 - The Rise of Digital Reading Financial Accounting Exam Question Paper 2013
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting Exam Question Paper 2013
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Financial Accounting Exam Question Paper 2013
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting Exam Question Paper 2013
 - Personalized Recommendations

- Financial Accounting Exam Question Paper 2013 User Reviews and Ratings
- Financial Accounting Exam Question Paper 2013 and Bestseller Lists
- 5. Accessing Financial Accounting Exam Question Paper 2013 Free and Paid eBooks
 - Financial Accounting Exam Question Paper 2013 Public Domain eBooks
 - Financial Accounting Exam Question Paper 2013 eBook Subscription Services
 - Financial Accounting Exam Question Paper 2013 Budget-Friendly Options
- 6. Navigating Financial Accounting Exam Question Paper 2013 eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Accounting Exam Question Paper 2013 Compatibility with Devices
 - Financial Accounting Exam Question Paper 2013 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Accounting Exam Question Paper 2013
 - Highlighting and Note-Taking Financial Accounting Exam Question Paper 2013
 - Interactive Elements Financial Accounting Exam Question Paper 2013
- 8. Staying Engaged with Financial Accounting Exam Question Paper 2013
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Accounting Exam Question Paper 2013
- 9. Balancing eBooks and Physical Books Financial Accounting Exam Question Paper 2013
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Accounting Exam Question Paper 2013
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Accounting Exam Question Paper 2013
 - Setting Reading Goals Financial Accounting Exam Question Paper 2013
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Accounting Exam Question Paper 2013
 - Fact-Checking eBook Content of Financial Accounting Exam Question Paper 2013

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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