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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

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Christian G. Meyer



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Unveiling the Energy of Verbal Art: An Mental Sojourn through **Grade 7 Ana Question Paper 2013**

In a world inundated with displays and the cacophony of instant conversation, the profound power and mental resonance of verbal artistry often diminish in to obscurity, eclipsed by the constant assault of sound and distractions. Yet, nestled within the lyrical pages of **Grade 7 Ana Question Paper 2013**, a interesting work of fictional elegance that impulses with raw thoughts, lies an memorable journey waiting to be embarked upon. Penned by a virtuoso wordsmith, that mesmerizing opus instructions visitors on a psychological odyssey, lightly revealing the latent possible and profound influence embedded within the elaborate web of language. Within the heart-wrenching expanse of the evocative examination, we shall embark upon an introspective exploration of the book is key styles, dissect their captivating publishing model, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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