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(Pages : 4)

Name.....

Reg. No.....

**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

JL Elias



F295 2013 Question Paper:

Young People's Development and the Great Recession Ingrid Schoon, John Bynner, 2017-11-02 This book provides a dynamic and contextualized account of how young people's lives are shaped by economic instability and uncertainty

From Convergence to Crisis Alison Johnston, 2016-05-19 What explains Eurozone member states divergent exposure to Europe's sovereign debt crisis Deviating from current fiscal and financial views *From Convergence to Crisis* focuses on labor markets in a narrative that distinguishes the winners from the losers in the euro crisis Alison Johnston argues that Europe's monetary union was structured in a way that advantaged the corporatist labor markets of its northern economies in external trade and financial lending Northern Europe's distinct economic advantage lay not with its fiscal capabilities which were not that different from those of southern Eurozone countries but with its wage setting institutions Through highly coordinated collective bargaining the euro North persistently undercut the inflation performance of southern trading partners destining them to a perpetual cycle of competitive decline and external borrowing While northern Europe's corporatist labor markets were always low inflation performers monetary union ultimately made their wage setting institutions toxic for the South The euro's institutional predecessor the European Monetary System included economic and institutional mechanisms that facilitated macroeconomic adjustment and convergence between the common currency's corporatist and noncorporatist economies Combining cross national statistical analysis with detailed qualitative case studies of Denmark Germany Italy Ireland the Netherlands and Spain Johnston reveals that monetary union's removal of these mechanisms allowed external imbalances between these two blocs to grow unchecked underpinning the crisis in which Europe currently finds itself Rather than achieving the EU's goal of an ever closer union the common currency produced a monetary environment that destabilized the economic integration of its diverse labor markets The Youth Experience Gap Francesco

Pastore, 2014-08-25 The education to work transition of young people is key to a successful work life and to fight youth unemployment The book provides an impressive outline of the facts and convincing insights of the potential causes This offers a large and broader audience help to adjust properly to achieve a better life Klaus F Zimmermann IZA Bonn Germany This work points to the youth experience gap as a key concept to explain the meager employment opportunities and earnings many young people face The transition from education to work remains a long dark tunnel around the world However this book shows that there are striking differences between countries in Germany the young people of today are no worse off than their adult counterparts while in Southern European and Eastern European countries they fare 3 through 4 times worse The current economic and financial crisis has further exacerbated the situation for young people in many advanced economies Observers are divided as to the optimal design of youth employment policy Liberalists believe that the market itself should address youth disadvantages More flexible labor markets should also guarantee greater labor turnover including temporary work so as to allow young people to move from one job to the next until they accumulate the work experience they need to

become more employable and find the right career In contrast other economists oppose approaches focusing on entry flexibility and temporary work claiming that the former type helps only the most skilled and motivated target groups while the latter only allows young people to gather generic not job specific work experience

Neue Texte und Studien zu den antiken und frühmittelalterlichen Glaubensbekenntnissen III Wolfram Kinzig, 2022-10-24 Die Forschung zu den antiken und mittelalterlichen Glaubensbekenntnissen entwickelt sich derzeit in atemberaubendem Tempo Dieser dritte Band der Neuen Texte und Studien des Verfassers enthält eine Reihe von Quelleneditionen und Studien zum altkirchlichen Glaubensbekenntnis die in den letzten Jahren an teilweise entlegenen Orten publiziert wurden Sie werden ergänzt durch bisher unpublizierte Aufsätze die sich dem Ursprung und der Entwicklung des Apostolischen Glaubensbekenntnisses widmen Der betrachtete Zeitraum erstreckt sich von der Antike bis ins Frühmittelalter Zu den neu abgedruckten Quellentexten zählen eine Predigt zum Apostolikum die Verpflichtungserklärungen der getauften Juden von Toledo von 637 und 654 sowie zwei bislang entdeckte Predigten des Nestorios Auch dem Zusammenhang zwischen Religion und Politik sowie der Rezeptionsgeschichte der altkirchlichen Bekenntnisse sind Beiträge gewidmet Dadurch wird unser traditionelles Verständnis der Glaubensbekenntnisse um ganz neue Aspekte bereichert und so grundlegend revidiert

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