Seat No.

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# F. Y. B. Com. Examination - 2012

#### FINANCIAL ACCOUNTING

(New 2008 Pattern)

Time: 3 Hours]

[Max. Marks : 80

Instructions :

- (1) All questions are compulsory.
- 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]
  - AS-1 is related to Valuation of Inventories.
  - (ii) Surplus Capital Method is also called as Proportionate Capital Method.
  - (iii) Receipt and Payment Account is a Nominal Account.
  - (iv) Asset taken over by a Partner is debited to his Capital Account.
  - (v) Del Cradre Commission is paid to Consignee on Credit Sales.
  - (vi) The amount paid by Purchaser to the Vendor on the date of agreement of Hire-purchase, is called as Down Payment.
  - (vii) The Balance on Account of Deceased Partner's Capital Account is transferred to Executor's Loan A/c.

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