

Seat
No.

Total No. of Questions : 4]

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[4369]-102

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.

[4369]-102

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P.T.O.

November 2013 Accounting Question Paper

**CA Parveen Sharma, CA Kapileshwar
Bhalla**



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Issues in Financial Accounting Scott Henderson,Graham Peirson,Kathy Herbohn,Bryan Howieson,2015-05-20 Issues in Financial Accounting addresses the controversial issues in financial accounting that have been debated by the preparers users auditors and regulators of financial statements Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today with its presentation of real world examples current debates and the underlying rationale for the accounting concepts demonstrated Throughout the text academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to

the end of 2012 This includes the Australian Accounting Standard Board's AASB program of changes to make accounting standards equivalent to International Financial Reporting Standards *Quick Revision for Company Accounts & Audit (For ICWA Intermediate: Paper 12)* Tulsian P.C. & Tulsian Bharat, Revision for Company Accounts Audit ICWA *The end of the experiment?* Mick Moran, Andrew Bowman, Julie Froud, Sukhdev Johal, John Law, Adam Leaver, Karel Williams, 2014-05-31 For thirty years the British economy has repeated the same old experiment of subjecting everything to competition and market because that is what works in the imagination of central government This book demonstrates the repeated failure of that experiment by detailed examination of three sectors broadband food supply and retail banking The book argues for a new experiment in social licensing whereby the right to trade in foundational activities would be dependent on the discharge of social obligations in the form of sourcing training and living wages Written by a team of researchers and policy advocates based at the Centre for Research on Socio Cultural Change this book combines rigour and readability and will be relevant to practitioners policy makers academics and engaged citizens Crowdfunding and Entrepreneurial Finance Richard Harrison, 2017-10-02 An increase in the restrictions on the availability of funding for new and growing businesses in the aftermath of the global financial crisis has been accompanied by the emergence and growth of crowdfunding as an alternative method of raising capital Crowdfunding contributes towards the disintermediation of the finance market as funders and promoters are brought together directly democratising both fundraising by businesses and investment by individuals This book extends entrepreneurial finance research to the study of crowdfunding Contributions review the history status and future of crowdfunding analyse the patterns of fundraising assess the potential of crowdfunding for the financing of social ventures in particular and discuss the regulatory implications of recent developments What is clear from this collection is that the crowdfunding space is still evolving institutional forms are still developing as models are refined new institutional collaborations e.g. between equity platforms and business angel networks are emerging and new challenges particularly regulatory challenges are being encountered While crowdfunding is not a universal solution for SME finance in a post crisis financial landscape it remains too early to determine whether crowdfunding represents a large scale transformation of the early stage risk capital market or a minor addition to it This book was originally published as a special issue of *Venture Capital* *Guide to Country Risk* The Economist, Mina Toksöz, 2014-12-09 Country risk explains the things that can go wrong when business is conducted across borders It's not just multinational companies with factories worldwide and complex operations that need to understand sudden changes in business conditions These can affect any small firm that may be looking to expand sales abroad or work with a foreign supplier The 2008-09 global financial crisis and the Arab Spring showed us how quickly and dramatically business conditions in any country can worsen and spread But a thorough understanding and careful management of country risk will help a company survive a crisis and even open up new opportunities The Economist *Guide to Country Risk* explains What risks foreign investors face and how to measure and

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