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**SECOND YEAR EXAMINATION FOR THE AWARD OF DEGREE OF
BACHELOR OF COMMERCE & BACHELOR OF PURCHASING AND SUPPLY
MANAGEMENT**

BBAM 212/BCOM 213: INTERMEDIATE ACCOUNTING II**STREAMS: BCOM/BBAM****TIME: 2 HOURS****DAY/DATE: THURSDAY 04/08/2016****5,30 PM – 7,30 PM****INSTRUCTIONS:**

1.
 - (a) Explain the treatment of commitments in accounting for liabilities. [5 marks]
 - (b) Explain the types of current liabilities likely to be found in balance sheet citing examples. [8 marks]
 - (c) On January 1, 2013 Connor issued ksh 900,000 in 5 years at nominal rate of 6% bond. The effective market interest rate was 7%. Calculate the issue price of the bond and record the recognition of the interest expense in the first year in both books of issue and investor. (Use straight line) [10 marks]
 - (d) Differentiate between temporary and permanent differences. [2 marks]
 - (e) Differentiate between long bonds and serial bonds. [2 marks]
 - (f) Explain the recording of term notes payable in the balance sheet. [3 marks]
2.
 - (a) XYZ Ltd issued 6,000,000 ordinary shares at ksh. 20 par value each payable as follows:

	ksh
On application	3
On allotment	8 (including premium)
On first call	7
On second & final call	4

Past Papers Of Chuka

R Barnett



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Embracing the Tune of Appearance: An Emotional Symphony within **Past Papers Of Chuka**

In a global used by screens and the ceaseless chatter of fast communication, the melodic beauty and psychological symphony created by the published word usually fade into the back ground, eclipsed by the constant noise and distractions that permeate our lives. However, situated within the pages of **Past Papers Of Chuka** an enchanting literary treasure brimming with raw emotions, lies an immersive symphony waiting to be embraced. Constructed by a wonderful musician of language, this captivating masterpiece conducts readers on an emotional journey, skillfully unraveling the hidden songs and profound impact resonating within each carefully constructed phrase. Within the depths with this moving assessment, we shall examine the book is key harmonies, analyze their enthralling publishing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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