



**LOYOLA COLLEGE (AUTONOMOUS), CHENNAI – 600 034**

**B.Com. DEGREE EXAMINATION – COMMERCE  
FIRST SEMESTER – NOVEMBER 2019  
UCO 1501 – FINANCIAL ACCOUNTING**

Date: 30-10-2019  
Time: 09:00-12:00

Dept. No.

Max. : 100 Marks

**PART – A**

**Answer ALL Questions**

**( 10 x2=20)**

1. Define 'IFRS'.
2. How will you show the following items in the Balance Sheet?  
Capital: Rs. 1,00,000; Interest on Capital : 10% p.a. ; Drawings : Rs. 30,000; Net Profit for the year Rs. 50,000.
3. Mention any four Capital expenditure and Revenue expenditure.
4. Subscription for the year 2018 received was Rs. 15,000. This includes Rs. 1,500 for the year 2017. Subscription outstanding for the year 2018 was Rs. 5,000. How much is credited to Income and Expenditure account for the year 2018?
5. X and Y are partners sharing profits in the ratio of 3:1. Z is admitted with  $\frac{1}{3}^{\text{rd}}$  share in profit, paying a premium of goodwill of Rs. 6,000. No goodwill appears in the books. Pass Journal entries.
6. What is sacrificing ratio?
7. Calculate loading on the following, if : Goods are invoiced at 20% above cost and the Goods sent to branch Rs. 2,20,000
8. Apportion the expense Salary Rs. 6,000 to the departments A, B, C and D in the ratio of Cost of goods sold. The Gross profit ratio is 20% on sales. The Sales are A: Rs.2,00,000; B : Rs. 1,50,000; C: Rs.1,00,000 and D Rs. 4,50,000.
9. State the meaning of down payment.
10. Calculate the due dates for the following bills:

Date of Transaction	Terms (in months)
14.01.19	2
19.01.19	3
10.02.19	1
19.02.19	4

# Nfinancial Accounting Question Paper

**S Nieto**



## **Nfinancial Accounting Question Paper:**

## Embracing the Tune of Appearance: An Psychological Symphony within **Nfinancial Accounting Question Paper**

In a world eaten by monitors and the ceaseless chatter of instant interaction, the melodic beauty and emotional symphony created by the prepared word often diminish in to the background, eclipsed by the constant noise and distractions that permeate our lives. But, located within the pages of **Nfinancial Accounting Question Paper** a wonderful fictional value overflowing with natural thoughts, lies an immersive symphony waiting to be embraced. Constructed by a masterful composer of language, this charming masterpiece conducts viewers on an emotional trip, well unraveling the concealed songs and profound influence resonating within each cautiously crafted phrase. Within the depths with this touching analysis, we will explore the book is key harmonies, analyze its enthralling publishing model, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

<https://crm.avenza.com/files/publication/fetch.php/Operators%20Manual%2088case%20David%20Brown.pdf>

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