



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: Rs1,00,000 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

Oswaal Editorial Board



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Financial Accounting Institut Bank-Bank Malaysia,1989 *CIMA Official Exam Practice Kit Financial Accounting and Tax Principles* Mike Rogers,John Dunn,2008-05 HELPING YOU TO PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME Supplementing the Official CIMA Learning Systems and Revision Cards the CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer it is ideal for independent study or tutored revision course helping you prepare with confidence and pass first time The CIMA Exam Practice Kit includes Exam level questions with type and weighting to match the format of the exam Fully worked model answers Access to CIMA Official Q As from May and November 2007 Summaries of key theory Designed to follow the structure of the Official Learning Systems and CIMA s Learning Outcomes OFFICIALLY ENDORSED BY CIMA AND WRITTEN BY LEADING CIMA TUTORS THE EXAM PRACTICE KITS PROVIDE A VALUABLE INSIGHT ON HOW TO SCORE TOP MARKS Helps CIMA students to prepare and pass the new syllabus first time Practice applying and displaying knowledge so CIMA examiners can award you marks Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls ACCA Paper F3 - Financial Accounting (INT) Study Text BPP Learning Media,2009-07-01 The examiner has reviewed the Study Text which concentrates on the key areas of the syllabus and takes account of the examiner s guidance on how topics will be examined It includes a step by step approach to topics that students may find difficult such as control account reconciliations and suspense accounts There are lots of examples and questions in each chapter to help you practise the techniques CIMA Exam Practice Kit Financial Accounting and Tax Principles Colin Channer, Mike Rogers,2007-03-21 CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer and highlights why the alternatives are incorrect CIMA Exam Practice Kits are ideal for students studying independently or attending a tutored revision course It supplements the Official CIMA Learning Systems and CIMA Revision Cards with a wealth of additional questions and material focused purely on applying what has been learnt to passing the exam CIMA Exam Practice Kits help students prepare with confidence for exam day and to pass first time Helps CIMA students to prepare and pass the new syllabus first time The only Exam Practice material recommended by CIMA Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls **Oswaal CBSE Sample Question Papers Accountancy, English Core, Business Studies & Economics Class 11 (Set of 4 Books) For 2025 Exam** Oswaal Editorial Board,2024-08-27 Description of the product This product covers the following Fresh Relevant with the Latest Typologies of Questions Score Boosting Insightswith 450 Questions 250 Concepts approx Insider Tips Techniques with On Tips Notes Mind Maps Mnemonics Exam Ready to Practice with 5 Solved 5 Self Assessment Papers **ACCA Paper F3 - Financial Accounting (GBR) Study Text** BPP Learning Media,2009-07-01 The ACCA F3

Study Text is split into six parts in line with the syllabus structure The examiner has commented that the Study Text is well structured and focused to meet the requirements of the F3 student There is a whole chapter devoted to the subject of ethical considerations as ethics and social responsibility are integral to the new ACCA syllabus

Taxmann's Basic Financial Accounting (UGCF | 2 Vols.) - Most updated & amended student-oriented book, with numerous solved illustrations plus working notes & B.Com. past question papers Bhushan Kumar Goyal, 2022-12-07 This is a comprehensive authentic well illustrated book for Financial Accounting This book aims to fulfil the requirement of students of undergraduate courses in commerce and management particularly the following B Com Sem I Core Paper BC DSC 1 3 based on the Undergraduate Curriculum Framework UGCF by the University of Delhi Non Collegiate Women s Education Board NCWEB School of Open Learning University of Delhi Undergraduate Commerce Management Courses at various Central Universities throughout India The Present Publication is the 9th Edition authored by Bhushan Kumar Goyal with the following noteworthy features Highlights of the Ninth Edition are as follows

- o Most Amended Updated
- o New Illustrations has been added to this book
- o B Com Past Question Papers for the years 2021 2022 have been added to this book

Comprehensive Presentation of Theory Procedure Practice of accounting Student Oriented Book This book has been developed keeping in mind the following factors

- o Interaction of the author teacher with their students in the classroom
- o Shaped by the author teacher s experience of teaching the subject matter at different levels for more than 43 years
- o Reactions and responses of students have also been incorporated at different places in the book

Simple Language Systematic Manner of the presentation of the subject matter with special emphasis on those points which students generally find difficult Solved Illustrations Working Notes have been incorporated throughout this book to make the understanding of the concepts easy Practical Assignments Latest Questions Papers have been given in Vol II of the book Multiple True False Type Questions have been incorporated into the book The contents of the book are as follows

Volume I

- o Accounting System
- o Capital and Revenue Expenditures and Receipts
- o Events Occurring after the Balance Sheet Date
- o Extraordinary Items Prior Period Items Accounting Estimate Accounting Policies and Fair Value
- o Provisions Contingent Liability and Contingent Assets

Financial Accounting Principles

- o Introduction to Accounting Standards and Ind AS
- o Accounting Process Journal and Ledger
- o Accounting Process Subsidiary Books Ledger and Trial Balance
- o Accounting for Goods and Services Tax
- o Measurement of Business Income and Revenue Recognition
- o Accounting for Property Plant Equipment and Depreciation
- o Accounting for Intangible Assets
- o Inventory Valuation
- o Financial Statements of Non Corporate Business Entities
- o Financial Statements for Not For Profit Organisations
- o Accounting for Inland Branches
- o Departmental Accounting
- o Lease Accounting
- o Computerised Accounting System

Volume II

- o Objective Questions with Answers
- o Accounting Process Journal and Ledger
- o Accounting Process Subsidiary Books Ledger and Trial Balance
- o Accounting for Property Plant Equipment and Depreciation
- o Accounting for Intangible Assets
- o Inventory Valuation
- o Financial Statements of Non Corporate Business Entities

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