LOYOLA COLLEGE (AUTONOMOUS), CHENNAI - 600 034



B.Com. DEGREE EXAMINATION - COMMERCE

FIRST SEMESTER - NOVEMBER 2019

UCO 1501 - FINANCIAL ACCOUNTING

Date: 30-10-2019	Dept. No.	Max.: 100 Marks
Times 00:00 10:00	4 T. 13 T. 13 T. 13 T. 13 T. 15 T. 1	

PART - A

Answer ALL Questions

(10 x2=20)

- 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?
- X and Y are partners sharing profits in the ratio of 3:1. Z is admitted with 1/3¹⁸ 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?
- Calculate loading on the following, if: Goods are invoiced at 20% above cost and the Goods sent to branch Rs. 2,20,000
- 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.
- 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 Papers 2memorandum

M C Shukla, S C Gupta & T S Grewal

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ACCA Approved - F3 Financial Accounting (September 2017 to August 2018 exams) Becker Professional Education, 2017-04-15 ACCA Approved and valid for exams from 01 Sept 2017 up to 31 August 2018 Becker s F3 Financial Accounting Revision Question Bank has been approved and quality assured by the ACCA s examining team *Questions, Exercises and Problems in Financial Accounting* David Kolitz, D. L. Kolitz, 2010-06 Divided into a selection of questions exercises and problems this workbook will help keep accountants on top of current international economic affairs The questions are multiple choice and ensure understanding of a topic before moving onto the exercises and problems The exercises can be used to develop proficiency in a topic where students are expected to reach the standard of the problems and the problems are longer and more complex in nature requiring an in depth understanding of the topic Combined this complete approach provides a full view of the up to date requirements of the International Financial Reporting Standards

PGT Commerce Question Bank - Financial Accounting for DSSSB, KVS, NVS, H-TET and Other Teaching Examination Financial Accounting for B.Com. (Programme) Tulsian P.C. & Tulsian Bharat, Financial Dheeraj K. Singh, Accounting for B Com Prog Financial Accounting III [CBCS BAWN] MC Shukla et. al, Financial Accounting III has been especially written to meet the requirements of B Com students as per the Choice Based Credit System CBCS curriculum of The University of Burdwan It comprehensively presents the fundamental concepts of corporate accounting in an informative and systematic manner Study Material & Question Bank YCT Expert Team , UPSC EPFO APFC Study Navy Shipbuilding Problems at General Dynamics United States, Congress, Joint Economic Material Ouestion Bank Committee. Subcommittee on International Trade, Finance, and Security Economics, 1987 The Accounting **Establishment** United States. Congress. Senate. Committee on Government Operations. Subcommittee on Reports, Accounting, and Management, 1976 Principles of Financial Accounting Semester I: For B.Com. Students as per Panjab University Syllabus M C Shukla, S C Gupta & T S Grewal, This book has been primarily designed to meet the needs of B Com first semester students for the Panjab University Chandigarh It comprehensively covers the major course namely Principles of Financial Accounting The book acquaints the students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions Topics like Financial Accounting Standards Financial Statements Branch Accounting Departmental Accounts Consignment Accounts Joint Venture Accounts Partnership Accounts and Royalty Accounts have been aptly discussed in a lucid manner Financial Accounting by Dr. S. K. Singh Dr. S. K. Singh, 2021-12-02 1 Accounting Meaning and Scope 2 Accounting Principles Concepts and Conventions 3 Double Entry System 4 Recording of Transactions Journal Ledger and Trial Balance 5 Sub division of Journal Subsidiary Books i Cash Book ii Other Subsidiary Books 6 Final Accounts with Adjustments 7 Accounting Standards 7 A Detailed Study of Accounting Statndards 6 and 10 8 Branch Accounting 9 Departmental Accounting 10 Royalty Accounts 11 Accounting of Non Trading or

Not for Profit Organisations Institutions 12 Joint Venture Accounts 13 Consignment Accounts 14 Investment Accounts 15 Dissolution of a Partnership Firm I 16 Dissolution of a Partnership Firm 2 17 Dissolution of a Partnership Firm 3 18 Amalgamation of Partnership Firm 19 Sale of Partnership Firm Conversion into Company 20 Revenue Recognition AS 9 21 Depreciation 22 Computerised Accounting Sysytem CAS Chapterwise Very Short Answer Type Questions Accounting Rajasekaran V., 2011-09 PGT Commerce Chapter-wise Ouestion Bank - Unit 1: Financial Accounting Dheerai Kumar Singh. 2025-26 UPSC EPFO Study Material and Question Bank. YCT Expert Team, 2025 26 UPSC EPFO Study Material and Question Bank 144 295 E This book contains the Study Material and Objective Types Question and Advanced Financial Accounting (For JGI-Bangalore) Saleem Shwar, The primary objective of this book developed as a joint effort of Vikas Publishing House Pvt Ltd and JGI is to create learning materials that are reader friendly help the students in preparing and revising the subject with ease and provide a high level of retention for examination preparedness Key Features The content has been developed using instructional design The units are written in simple language and are provided with easily understandable headings and subheadings for quick comprehension of the subject Numerous worked out examples are included to ensure that the students understand the concepts and are well prepared for examinations Numerous practice questions and answers at the end of each unit are provided to ensure that students are able to revise the study material with ease Cost Accounting Dr. B. K. Mehta, 2022-07-09 1 Cost Accounting Meaning Importance an Evaluation 2 Elements of Cost and their Classification 3 Materials Control and Valuation 4 Labour Cost Control 5 Expenses Overheads 6 Overheads Machine Hour Rate 7 Single or Unit or Output Costing 8 Calculation of Tender Price or Quotation Price 9 Production Account or Manufacturing Account 10 Contract Costing Job Costing and Batch Costing 11 Process Cost Accounting 12 Reconciliation of Cost and Financial Accounts 13 Cost Audit Examination Paper 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 Insights with 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 NEP Cost Accounting B.Com. 5th Sem (MJ-501) Dr. B. K. Mehta, 2025-03-04 1 Cost Accounting Meaning Papers Importance and Evaluation 2 Elements of Cost and Their Classification 3 Materials Control and Valuation 4 Labour Cost Control 5 Expenses Overheads 6 Overheads Machine Hour Rate 7 Single or Unit or Output Costing 8 Calculation of Tender Price or Quotation Price 9 Production Account or Manufacturing Account 10 Contract Costing Job Costing and Batch Costing 11 Process Cost Accounting Operating Costing Service Costing Activity Based Costing ABC 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 Financial Accounting with International Financial Reporting Standards are integral to the new ACCA syllabus Jerry J. Weygandt, Paul D. Kimmel, 2022-07-20 An essential and intuitive treatment of financial accounting with an international perspective The use of International Financial Reporting Standards is growing rapidly both outside of the United States and within especially as IFRS incorporates more US GAAP rules In the newly updated fifth edition of Financial Accounting with International Financial Reporting Standards a team of accomplished financial practitioners and educators delivers the newest version of their highly anticipated text This important work offers practical end of chapter exercises and practice problems complete with foreign currency examples as well as an emphasis on non US companies and examples It is perfect for accounting students seeking exposure to internationally utilized accounting standards Oswaal Karnataka 2nd PUC Question Bank Class 12 Accountancy, Chapterwise & Topicwise Previous Solved Papers (2017-2023) for **2024 Board Exams** Oswaal Editorial Board, 2023-11-04 Description of the product 100 % Updated for 2023 24 with Latest Reduced Karnataka PUE Syllabus Concept Clarity with Concept wise Revision Notes Mind Maps Mnemonics 100% Exam Readiness with Previous Year's Ouestions Board Scheme of ValuationAnswers Valuable Exam Insights with 2000 NCERT Exemplar Questions Extensive Practice 2 Model Papers 3 Online Model Papers

Nfinancial Accounting Question Papers 2memorandum Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Nfinancial Accounting Question Papers 2memorandum**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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