



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

E Durkheim



Nfinancial Accounting Question Paper:

Unveiling the Magic of Words: A Overview of "**Nfinancial Accounting Question Paper**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Nfinancial Accounting Question Paper**," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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