

Seat
No.

Total No. of Questions : 4]

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F. Y. B. Com. Examination - 2013

FINANCIAL ACCOUNTING

(New 2008 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions :

- (1) All questions are compulsory.
- (2) Figures to the right indicate full marks.
- (3) Use of calculator is allowed.

Q.1) Objective type questions :

- (a) State whether the following statements are **true** or **false** :
(Any Five)

[05]

- (i) On Dissolution of Partnership Firm the Assets are transferred on Debit Side of Realisation A/c.
- (ii) Accounting Standard - I is disclosure of Accounting Policies.
- (iii) All Cash Transactions are recorded on Receipt and Payment A/c.
- (iv) When Goodwill is raised on admission of a partner the Capital A/c. of old partners is credited in their old Profit and Loss Sharing Ratio.
- (v) The relationship of Consignor and Consignee is that of Debtor and Creditor.
- (vi) Discount on Bills Receivable discounted by Consignor is credited to Consignment A/c.
- (vii) All Nationalised Banks are the example of Non-trading Organisation.

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November 2013 Accounting Question Paper

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Opening Credit Justin McGowan,Duncan Sankey,2015-04-08 As a result of prevailing monetary conditions since the global financial crisis the world has witnessed unprecedented growth in global corporate credit markets Yet despite the trillions of dollars put to work in the debt capital markets corporate credit is still an unfamiliar concept to most investors compared to other asset classes such as equities and commodities Every red top newspaper and 24 hour news service is happy to report the latest twitch in the Dow FTSE or Stoxx indices but momentous moves in the iBoxx or iTraxx go unmentioned And whereas many a talking head is happy to pose as an equity analyst few feel comfortable venturing into the arcana of credit Yet the corporate credit market as the authors of this new book show is both materially larger than its equity peer and has shown more attractive risk reward characteristics over the last 90 odd years In *Opening Credit* career credit professionals Justin McGowan and Duncan Sankey aim to redress this by drawing on their more than 50 years collective experience in the field to elucidate a practitioner s approach to corporate credit investment Whilst explaining the basics of traditional credit analysis and affirming its value McGowan and Sankey also caution against its shortcomings They demonstrate the need both to penetrate the veil of accounting to get to the economic reality behind the annuals and interim numbers and to analyse the individuals that drive them the key executives and board members They employ a range of cogent and easy to follow case studies to illustrate the value of their executive and governance led approach which places management front and centre in understanding corporate credit *Opening Credit* will appeal to all those seeking a better understanding of corporate credit including analysts looking to develop their skills fund managers especially those with an eye to SRI bankers IFAs financial journalists academics and students of finance Evaluation as a Tool for Research.

Learning and Making Things Better Satu Kalliola, 2014-04-11 This book is one of the first of its kind to bring together a variety of perspectives on evaluation from a multidisciplinary international perspective The book with its content derived from leading experts in their chosen fields of practice illustrates the potential of evaluation to demonstrate the impact and efficiency of social interventions Examples are given of comparative effectiveness research realist evaluation and systematic reviews as well as of holistic and authentic evaluation the use of advisory groups and qualitative needs assessment The volume also presents some special evaluation tools used by national governments and which are used to influence a variety of professional practices The key features of the book are An international panel of experts sharing the expertise in evaluation Multiple perspectives on evaluation theory methodology and practices articulated through a range of interdisciplinary perspectives A primary focus on client patient and more generally human centredness Practical examples of contrasting evaluation methods in use Helpful tips and advice offered throughout The book is compiled from the work of the plenary speakers plenary panel and selected workshop presentations at the 8th International Conference on Evaluation for Practice Eval2012 held in Finland in 2012 The contributors come from Australia Brazil Finland Ireland Italy Norway the Republic of Korea the UK and the USA In line with the traditions of the conference series some contributions here are joint endeavours from academics and practitioners Evaluation as a Tool for Research Learning and Making Things Better is recommended for both academics and practitioners and will be useful for individual researchers researcher communities and students who are interested in and conduct evaluation research in various contexts including as part of service development programs and for public and private organizations which pursue good service quality with an impact JSSC-PGTTCE-Jharkhand PGT

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Crowdfunding and Entrepreneurial Finance Richard Harrison, 2017-10-02 An increase in the restrictions on the availability of funding for new and growing businesses in the aftermath of the global financial crisis has been accompanied by the emergence and growth of crowdfunding as an alternative method of raising capital Crowdfunding contributes towards the disintermediation of the finance market as funders and promoters are brought together directly democratising both fundraising by businesses and investment by individuals This book extends entrepreneurial finance research to the study of crowdfunding Contributions review the history status and future of crowdfunding analyse the patterns of fundraising assess the potential of crowdfunding for the financing of social ventures in particular and discuss the regulatory implications of recent developments What is clear from this collection is that the crowdfunding space is still evolving institutional forms are still developing as models are refined new institutional collaborations e g between equity platforms and business angel networks are emerging and new challenges particularly regulatory challenges are being encountered While crowdfunding is not a universal solution for SME finance in a post crisis financial landscape it remains too

early to determine whether crowdfunding represents a large scale transformation of the early stage risk capital market or a minor addition to it This book was originally published as a special issue of Venture Capital 2 BPP Learning Media,2012-12-01 A Core Study Text for the ATT Qualification

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