

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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1

P.T.O.

Accounting 2013 May Question Paper 21

**David Hay, W. Robert Knechel, Marleen
Willekens**



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without exaggeration as the workshop of the world of the twenty first century *China's Power and Asian Security* Mingjiang Li, Kalyan M. Kemburi, 2014-11-27 One of the most significant factors for contemporary international relations is the growth of China's economic military and political power Indeed few analysts would dispute the observation that China's power has strongly influenced the structure of the international system major power strategic relations international security the patterns of trans border economic activities and most importantly the political and security dynamics in Asia in the twenty first century This book maps the growth of China's political economic and military capabilities and its impact on the security order in Asia over the coming decades While updating the emerging power dimensions and prevailing discourse it provides a nuanced analysis of whether the growth of Chinese power is resulting in Beijing becoming more assertive or even aggressive in its behavior and pursuit of national interests It also examines how the key Asian countries perceive and react to the growth of China's power and how US rebalancing would play out in the context of Beijing's political economic and military power China's Power and Asian Security will be of huge interest to student and scholars of Asian politics Chinese politics security studies and international security and international relations more generally **The Politics of Sex** Susan B. Hansen, 2014-05-16 The American cultural landscape has shifted considerably since the 1990s As church attendance has declined seculars have increased in number and in political involvement The economy was supposed to be the most important issue in the 2008 and 2012 elections but social issues such as gay rights and the status of women actually had a greater impact on vote choice Moral issues and perceptions of candidate morality had less effect on voters in 2004 than in 2008 These arguments directly challenge the conventional wisdom concerning the 2004 and 2008 elections which were supposedly decided on the basis of moral values and the economy respectively Yet in *The Politics of Sex* Susan B Hansen justifies these claims theoretically based on evidence about how voters actually evaluate candidates Hansen explores trends in public opinion on abortion gay rights and the status of women and finds that values voters are still crucial in presidential elections even those supposedly fought over economic or foreign policy issues She then analyzes campaign strategies and vote choice to show how Barack Obama made effective use of the liberal trends in public opinion on social issues in 2008 and 2012 Hansen also examines trends in demographics religious involvement the institutional setting and public opinion to predict who in future years benefit from the politics of sex By providing an historical perspective on the changing impact of morality politics on presidential elections this book will show how and why the politics of sex now favors the Democratic Party

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Centre Institute for Prospective Technological Studies Seville Spain and Gianluca is addressing the topic eGovernment Past Present Future A policy research perspective for renewing governance in the digital age The second day of the conference is opened by Dr Antonio Cordella from the London School of Economics London UK who will talk about Public value creation the new challenge for e government policies ECEG brings together researchers Government officials and practitioners in the area of e Government from around the world Participants are able to share their research findings and explore the latest developments and trends in the field which can then be disseminated to the wider community With an initial submission of 153 abstracts after the double blind peer review process there are papers published in these Conference Proceedings from 40 countries including Australia Austria Belgium Brazil Canada China Costa Rica Croatia Denmark Egypt Germany Greece India Iran Iraq Ireland Italy Latvia Lithuania Luxembourg Malaysia Netherlands New Zealand Norway Pakistan Poland Romania Russia Saudi Arabia Serbia Slovenia South Africa Spain Sweden Switzerland Taiwan Thailand Turkey UK and USA This will ensure a very interesting two days

The Routledge Companion to Auditing David Hay, W. Robert Knechel, Marleen Willekens, 2014-09-15 Auditing has been a subject of some controversy and there have been repeated attempts at reforming its practice globally This comprehensive companion surveys the state of the discipline including emerging and cutting edge trends It covers the most important and controversial issues including auditing ethics auditor independence social and environmental accounting as well as the future of the field This handbook is vital reading for legislators regulators professionals commentators students and researchers involved with auditing and accounting The collection will also prove an ideal starting place for researchers from other fields looking to break into this vital subject

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