

QP CODE: 18103666



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B.Com. DEGREE(CBCS)EXAMINATION, DECEMBER 2018

First Semester

Core Course - CO1GRT02 - FINANCIAL ACCOUNTING I

(Common to all B. Com Degree Programmes)

2018 Admission only

0FA058AD

Maximum Marks: 80

Time: 3 Hours

Part A

Answer any ten questions.
Each question carries 2 mark.

1. What do you mean by fictitious asset? Give an example.
2. Quote four examples of revenue expenditure.
3. Give adjusting entry for interest on capital?
4. Using the following data prepare balance sheet.

Particulars	Amount	Particulars	Amount
Debtors	7,80,000	Creditors	4,86,000
Building	13,50,000	Bills payable	1,25,000
Cash in Hand	55,000	Cash at bank	2,05,000
Capital	28,25,000	Bills Receivable	41,000
Machinery	12,50,000	Closing Stock	2,55,000
5. State four features of preparation of accounts from incomplete records.
6. What is total debtors account and mention major items in total debtors account?
7. Find Credit purchases ; creditors at the beginning - Rs. 40,000, Closing creditors - Rs. 45,000, Cash paid to creditors - Rs. 1,50,000, discount allowed by creditors - Rs. 5,000, Return outwards - Rs. 8,000 acceptance given to creditors during the year - Rs. 50,000
8. What is the entry for irrecoverable short working in the books of lessor.
9. What is consignee's account?
10. A consigned goods costing Rs. 50,000 to B whose recurring and non recurring expenses on the same amounted to Rs. 5,000 and Rs. 2,000 respectively. B sold 3/4th of the goods for Rs. 36,000. Ascertain the value of unsold stock.
11. A send goods on consignment to B. The terms are that B will receive 10% commission on the invoice price (which is cost plus 25%) and 20% of any price realized above the invoice price. A sends goods whose cost is Rs. 40,000. B sold 3/4th of the goods for Rs. 60,000. Ascertain the commission payable to B.
12. Define farm accounting.

(10×2=20)



2008 Accounting Question Paper

Ying Liu



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Management Accounting (For University of Delhi, Sem.5) I.C. Jain, Written in a student friendly style the book comprehensively covers the new syllabus of Management Accounting taught in BCom Hons course of the University of Delhi Following an examination oriented approach the book can also be used by students pursuing professional courses such as BBA MBA PGDBM CFA MFC CA ICWA and CS KEY FEATURES Important tools such as Summary Key Terms Theoretical Questions Objective type Questions like True False Statements Multiple choice Questions and Fill in the Blanks and Practical Problems to facilitate a quick revision of the chapter The book has 125 illustrations 100 solved problems and 150 unsolved exercises with answers and hints Problems from examination papers of last 10 years included Recent examination question papers of the University of Delhi included in an Appendix *Proceedings in Finance and Risk Perspectives '12* , **ACCA Paper F6 - Tax FA2008 Practice and Revision Kit** BPP Learning Media,2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher F6 the first of the ACCA tax papers covers the fundamentals of all the main UK taxes The exam paper is mainly computational and requires you to demonstrate that you can compute income tax corporation tax VAT capital gains tax and national insurance Paper F6 deals with the taxation of individuals as well as with the taxation of businesses Practice practice practice The key to passing paper F6 FA2008 is to practise as many exam standard questions as possible BPP Learning Media s practice and revision kit allows you to do just this Most of our questions are exam standard although some are preparation questions which ease you into the topic you are studying Questions are grouped into topic areas so that you can easily identify those that cover particular areas Our detailed solutions often provide top tips advice on how to approach the question or advice on gaining easy marks There is also a reference so that you know where the topics concerned are covered in the study text Where a question is a past exam question we reproduce any relevant examiner comments for you BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams ACCA Paper P6 Advanced Taxation FA2008 Practice and Revision Kit BPP Learning Media,2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher Paper P6 Advanced Taxation requires you to extend the core tax knowledge that you learnt for Paper F6 As well as widening your knowledge of the core taxes you will need to study inheritance tax stamp taxes and trusts for the first time In this paper you will also be expected to comment on ethical issues In Paper P6 all of the questions set will be scenario type questions as

opposed to the purely computational questions that you met at Paper F6 The emphasis of the questions will be on the interpretation of a given situation You may need to propose alternative strategies and compare and contrast the results Marks will be specifically awarded in the examination for the demonstration of effective communication skills You will also need to demonstrate that you are aware that there may be non tax matters that should be taken into account The important point about this paper is that you need to develop your application skills The best way to do this is to practise as many exam standard questions as possible BPP Learning Media's P6 FA2008 Practice and Revision kit allows you to do just this The Practice and Revision kit is new and has been specifically written for this paper Most of our questions are exam standard although some are preparation questions which ease you into the topic you are studying Questions are grouped into topic areas so that you can easily identify those that cover particular areas Our detailed solutions often provide top tips advice on how to approach the question or advice on gaining easy marks There is also a reference so that you know where the topics concerned are covered in the study text BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams

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markets It requires improving nutrition in early childhood to avoid cognitive impairment intensifying the focus on quality of learning in education systems equipping workers with the skills that employers demand and reorienting labor market regulations and programs to protect workers rather than jobs The continuance of high economic growth to help improve job quality is not assured But the region s demography can provide a favorable tailwind The growth of workers exceeds that of dependents in much of the region The resources saved from having fewer dependents can be shifted to high priority investments in physical and human capital accumulation necessary to create productive jobs in countries with an enabling policy framework But the demographic window of opportunity is open for only the next three decades a fact which lends urgency to the reform agenda This book will be of interest to policy makers their advisers researchers and students of economics who seek solutions not only to the challenge of creating more and better jobs in South Asia but globally as well It is the first title in South Asia Development Matters a new series that will serve as a vehicle for in depth synthesis of economic and policy analysis on key development topics for South Asia

Mountain Ash David Lindenmayer, David Blair, Lachlan McBurney, Sam Banks, 2015-11-02 Mountain Ash draws together exciting new findings on the effects of fire and on post fire ecological dynamics following the 2009 wildfires in the Mountain Ash forests of the Central Highlands of Victoria The book integrates data on forests carbon fire dynamics and other factors building on 6 years of high quality multi faceted research coupled with 25 years of pre fire insights Topics include the unexpected effects of fires of varying severity on populations of large old trees and their implications for the dynamics of forest ecosystems relationships between forest structure condition and age and their impacts on fire severity relationships between logging and fire severity the unexpectedly low level of carbon stock losses from burned forests including those burned at very high severity impacts of fire at the site and landscape levels on arboreal marsupials persistence of small mammals and birds on burned sites including areas subject to high severity fire and its implications for understanding how species in this group exhibit post fire recovery patterns With spectacular images of the post fire environment Mountain Ash will be an important reference for scientists and students with interests in biodiversity forests and fire

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