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**SECOND SEMESTER B.Com./B.B.A. DEGREE EXAMINATION  
APRIL 2020**

(CBCSS—UG)

B.Com.

**BCM 2B 02—FINANCIAL ACCOUNTING**

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A**

*Answer all questions. (2 marks each) (Max. 25 Marks)*

1. What is the importance of Single Entry System ?
2. Can a trial balance be prepared under single entry system.
3. What do you mean by reserve capital ?
4. On which value of debentures interest is calculated.
5. What is compulsorily convertible preference share ?
6. What do you mean by minimum subscription ?
7. What is ESOS ?
8. What do you mean by under-subscription of shares ?
9. What do you mean by non-convertible debentures ?
10. What do you mean by private placement of shares ?
11. What are International Financial Reporting Standards (IFRS) ?
12. What are the advantages of IFRS to Investors and investment institutions ?
13. What is the recognition criterion of an asset ?

Turn over

# Sanc Bridging 2 Previous Question Papers

**Daniel J. Flood**



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*Athenaeum and Literary Chronicle* ,1919      **The Athenaeum** ,1919      **Justice of the Peace and Local Government Review** ,1888      **American law reports annotated** ,1926

## Adopting the Track of Appearance: An Psychological Symphony within **Sanc Bridging 2 Previous Question Papers**

In a global taken by displays and the ceaseless chatter of instantaneous connection, the melodic beauty and psychological symphony created by the published word usually diminish in to the back ground, eclipsed by the persistent sound and interruptions that permeate our lives. Nevertheless, nestled within the pages of **Sanc Bridging 2 Previous Question Papers** a wonderful literary treasure overflowing with raw emotions, lies an immersive symphony waiting to be embraced. Constructed by an elegant composer of language, that captivating masterpiece conducts visitors on a psychological trip, well unraveling the concealed songs and profound influence resonating within each cautiously constructed phrase. Within the depths with this moving review, we shall explore the book is key harmonies, analyze its enthralling publishing design, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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