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(Pages : 4)

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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

# Licking Question Paper

**Shasha Hu**



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