

Financial Accounting Notes For B.com 1st Year Pdf Download

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MBA
15MNG103

1st Semester Back Examination 2018-19
FINANCIAL ACCOUNTING AND ANALYSIS

BRANCH : MBA

Time : 3 Hours

Max Marks : 100

Q.CODE : E752

Answer Question No.1 (Part-1) which is compulsory, any EIGHT from Part-II and any TWO from Part-III.

The figures in the right hand margin indicate marks.

Part - I

Q1 Short Answer Type Questions (Answer All-10) (2 x 10)

- Distinguish between Book Keeping and Accounting.
- What do you mean by Accounting Period concept?
- Give two each examples of Real Account and Personal Account.
- Journalise the transaction:
Depreciation is charged on Machinery @ 10% p.a. (Cost of Machinery Rs 1,00,000)
- What do you mean by Bad Debt Recovered Account?
- Write two transactions to be recorded in Journal Proper.
- Give two examples of Direct Expenses.
- What is AS 6 and AS 10?
- What is Earning per Share? How is it calculated?
- What do you mean by Subscribed Capital?

Part- II

Q2 Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve) (6 x 8)

- What is GAAP? What does it signify?
- What is convention of conservatism?
- Prepare cash account from the following transactions.

Business started with cash	Rs 50,000
Cash Sales	Rs 20,000
Cash Purchases	Rs 18,000
Credit Sales to Rajib	Rs 6,000
Rent paid	Rs 12,000
Salary Paid	Rs 16,000

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