

Total No. of Questions : 4]

SEAT No. :

P805

[Total No. of Pages : 8

**[5158]- 1002**  
**F.Y. B.Com.**  
**FINANCIAL ACCOUNTING**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Use of calculator is allowed.*

**Q1) A) State whether the following statements are True or False (any five). [5]**

- i) Maximum loss method is also known as proportionate capital method.
- ii) In amalgamation of firm, assets and liabilities not taken over nor sold can be transferred to Partner's capital account.
- iii) The firm may be converted into company to get the benefit of additional capital.
- iv) Accounting standard No. 1 deals with valuation of inventories.
- v) The difference between minimum rent and royalty payable is known as shortworkings.
- vi) Under departmental accounts, legal charges are to be debited to profit and loss account.
- vii) The Hire purchase act, 1972 is applicable to the whole of India except the State of Jammu and Kashmir.

**B) Fill in the blanks by selecting proper word/s from the brackets (any five) [5]**

- i) Reserve fund is distributed among the partners in; their ..... ratio.
  - a) Capital
  - b) Profit sharing
  - c) purchase

**P.T.O.**

# Fybcom Accounts Pune University Paper Pattern 2013

**Marcel A. Müller**



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