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financial analyst needs accounts information
to (a) maintain the production section of the
business (b) know why transactions cause

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increases and decreases in asset (c) advice on how to manage the business (d) know how to record transaction in T account ANS: C

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Fundamentals of Corporate Accounting has been designed as per the CBCS syllabus prescribed by University of Calcutta and other allied universities of West Bengal. The book is

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primarily intended for third year B.Com students but would also be useful for students of professional courses. The content has been presented in a systematic manner (theory-illustrations-practice problems) with elaborate explanation on core topics. The Companies Act, 2013, along with recent amendments and rules, and the latest Accounting Standards have also been explained in detail. Abundant Solved Examples, illustrations with detailed working notes, previous years' questions and solutions, and practice questions will greatly benefit the students and help them master the subject.

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Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer, Assistant Professor, UGC NET JRF Commerce, SET Commerce, Phd Entrance, Accounts Officers, PGT Commerce, M.Com Entrance etc.

This book contains previous year question asked in M.Com Entrance Delhi University . All Question Paper is divided in 4 groups and then Subject wise . 1. Financial Accounting: 5-19 2. Corporate Accounting: 20-30 3. Cost & Management Accounting: 31-52 4. Business

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Mathematics: 53-71 5. Business Statistics: 72-94 6. Macro Economics & Indian Economy: 95-117 7. Micro Economics: 118-137 8. Income Tax :138-150 9. Business Law :151-162 10. Business Management: 163-175 11. Corporate Law: 176-185 Financial Accounting 2020 (7 Questions) 1. In case of rising prices (inflation), FIFO method will: (a) Provide lowest value of closing stock and profit (b) Provide highest value of closing stock and profit (c) Provide highest value of closing stock but lowest value of profit (d) Provide highest value of profit but lowest value of closing stock 2. Which of the following will

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cause difference on a trial balance (a) An invoice omitted from the sale day book (b) An invoice of Rs.1,500 entered in the sale day book as Rs.15,000 (c) An invoice of Rs.5,000 entered in the sale day book not included in the monthly total (d) A credit note entered to the sales day book

3. International Accounting Standards (IAS) have been developed by:- (a) The European commission (b) The International accounting standard committee (c) The financial reporting council (d) All of these

4. Which one of the following item cannot be recorded in the appropriation account in case of partnership

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accounting (a) Interest on capital (b) Interest on drawings (c) Rent paid to partners (d) Partners salary

5. In the absence of partnership deed, interest on partners loan is payable by firm @ (a) 12% p.a (b) 6% p.a (c) 10% p.a (d) 16% p.a

6. Royalties revenue should be recognized (a) On an accrual basis in accordance with the terms of the relevant agreement (b) On cash basis (c) On an actual basis (d) Revenue is recognized on the time proportion basis

7. AS-29 is Applicable only to (a) Provision for valuation adjustment for fixed Assets (b) Provision for Liabilities and charges (c)

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Provision for valuation adjustment for
current assets (d) Furniture

The book is specially written for PGT Commerce examinations like KVS, NVS, DSSSB, HTET & other state level teaching examinations. The book is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations. This book also contains a scanner of questions asked in previous exams. Besides this, there is a chapter-wise segregation of the exam questions.

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