

POKHARA UNIVERSITY

Level: Bachelor
Programme: BBA/BBA-BI/BBA-TT
Course: Financial Accounting II

Semester: Fall

Year : 2020
Full Marks: 100
Pass Marks: 45
Time : 3hrs.

Candidates are required to give their answers in their own words as far as practicable.

The figures in the margin indicate full marks.

Section "A"

Very Short Answer Questions

10×2

Attempt all the questions.

1. Explain current ratio. How current ratio is calculated?
2. List out the any two features of operating lease?
3. What is preference share?
4. Define LIFO method of inventory management?
5. What is meant by current assets?
6. What do you mean by amortization of intangible assets?
7. Make a short note on warranty.
8. ABC Company has issued 400 bond carries 10% interest rate. It matures in five years and the market rate is currently 14%. Calculate the issue price of the bond. Which bond is this?
9. On October 1, 2013 Apple Company borrowed Rs. 100,000 from the bank signing 4 months 12% promissory notes. The company closed the account every 31st December. Prepare necessary journal entries.
10. Last year sales of XYZ Company are Rs. 9,00,000 and 80% sales are on credit. Gross profit margin is 25% on sales. The closing stock value is Rs. 90,000. What must be the inventory turnover ratio and age of inventory of the firm?

Section "B"

Descriptive Answer Questions

Attempt any six questions

11. Following is an inventory acquisition schedule for Kathmandu Steel industries for the year 2010.

6×10

Particular	Units	Unit Cost
Beginning Inventory	100	Rs.35
Purchase:		
February 4	400	28
April 12	300	26
September 10	150	22
December 26	250	20

Nd Sem Paper

ML Morrison



Nd Sem Paper:

Nd Sem Paper Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Nd Sem Paper**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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