

## **FINANCIAL ACCOUNTING**

- Q.1.** Disclosure of Share Capital in Company Balance Sheet.
- Q.2.** Disclosure Reserves & Surplus in Company Balance Sheet.
- Q.3.** Disclosure of Tangible Assets in Company Balance Sheet.
- Q.4.** Disclosure of Contingencies & Commitments in Company Financial Statements.
- Q.5.** Explain in brief surrender of shares.
- Q.6.** Explain when & why internal reconstruction becomes necessary.
- Q.7.** Internal Reconstruction V/s External Reconstruction.
- Q.8.** Explain the conditions which a company has to comply with as per the provisions of the Companies Act, regarding (a) Sources of buy-back (b) the maximum limit of buy-back.
- Q.9.** Enumerate the sources available for buy-back of shares.
- Q.10.** What is the maximum limit upto which a company can buy-back its shares?  
Explain & Illustrate.
- Q.11.** Distinguish between Ex-interest & Cum-interest Transactions in investments.
- Q.12.** Pre-acquisition Dividend
- Q.13.** What do you mean by Ethical behaviour? Explain Ethical Standards
- Q.14.** Explain – IFAC Code of Ethics set out the minimum standards
- Q.15.** Explain Principles based approach to Professionals Code of Ethics
- Q.16.** Explain Rules-based approach to Professional Code of Ethics.