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**SECOND YEAR EXAMINATION FOR THE AWARD OF DEGREE OF
BACHELOR OF COMMERCE & BACHELOR OF PURCHASING AND SUPPLY
MANAGEMENT**

BBAM 212/BCOM 213: INTERMEDIATE ACCOUNTING II**STREAMS: BCOM/BBAM****TIME: 2 HOURS****DAY/DATE: THURSDAY 04/08/2016****5,30 PM – 7,30 PM****INSTRUCTIONS:**

1.
 - (a) Explain the treatment of commitments in accounting for liabilities. [5 marks]
 - (b) Explain the types of current liabilities likely to be found in balance sheet citing examples. [8 marks]
 - (c) On January 1, 2013 Connor issued ksh 900,000 in 5 years at nominal rate of 6% bond. The effective market interest rate was 7%. Calculate the issue price of the bond and record the recognition of the interest expense in the first year in both books of issue and investor. (Use straight line) [10 marks]
 - (d) Differentiate between temporary and permanent differences. [2 marks]
 - (e) Differentiate between long bonds and serial bonds. [2 marks]
 - (f) Explain the recording of term notes payable in the balance sheet. [3 marks]
2.
 - (a) XYZ Ltd issued 6,000,000 ordinary shares at ksh. 20 par value each payable as follows:

	ksh
On application	3
On allotment	8 (including premium)
On first call	7
On second & final call	4

Chuka University Library Past Papers

A Gutmann



Chuka University Library Past Papers:

National Library of Medicine Current Catalog National Library of Medicine (U.S.),1965 Mila ,1970 *Inland*
Printer, American Lithographer ,1937 *Current Index to Journals in Education* ,1984 **National Union Catalog** ,1970
Includes entries for maps and atlases Bibliographic Guide to Black Studies Schomburg Center for Research in Black
Culture,1992

This book delves into Chuka University Library Past Papers. Chuka University Library Past Papers is an essential topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Chuka University Library Past Papers, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Chuka University Library Past Papers
 - Chapter 2: Essential Elements of Chuka University Library Past Papers
 - Chapter 3: Chuka University Library Past Papers in Everyday Life
 - Chapter 4: Chuka University Library Past Papers in Specific Contexts
 - Chapter 5: Conclusion
2. In chapter 1, this book will provide an overview of Chuka University Library Past Papers. This chapter will explore what Chuka University Library Past Papers is, why Chuka University Library Past Papers is vital, and how to effectively learn about Chuka University Library Past Papers.
3. In chapter 2, this book will delve into the foundational concepts of Chuka University Library Past Papers. This chapter will elucidate the essential principles that need to be understood to grasp Chuka University Library Past Papers in its entirety.
4. In chapter 3, the author will examine the practical applications of Chuka University Library Past Papers in daily life. The third chapter will showcase real-world examples of how Chuka University Library Past Papers can be effectively utilized in everyday scenarios.
5. In chapter 4, this book will scrutinize the relevance of Chuka University Library Past Papers in specific contexts. The fourth chapter will explore how Chuka University Library Past Papers is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Chuka University Library Past Papers. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Chuka University Library Past Papers.

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