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Total No. of Pages : 02

Total No. of Questions : 18

BBA (2014 to 2017) / BRDM / B.SIM (2014 & Onwards)  
(Sem.-2)

**CORPORATE ACCOUNTING**

Subject Code : BBA-204

M.Code : 10547

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTIONS TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

**SECTION-A****Write briefly :**

- 1) Preference Shares.
- 2) Preliminary Expenses.
- 3) Redemption of Debenture.
- 4) Managerial Remuneration.
- 5) Difference between Provisions and Reserves.
- 6) Bonus Shares.
- 7) Internal Reconstruction.
- 8) Discuss any two methods for calculating Goodwill.
- 9) Accounting Software.
- 10) Mutual Funds.



**SECTION-B****UNIT-I**

- 11) Explain the meaning, usage and accounting treatments for right issue of shares?
- 12) The authorized capital of a limited company is Rs. 2,00,000 divided in to 20,000 equity shares of Rs. 10 each. Out of these, 15,000 shares have been issued to the public, payable Rs. 2 on application, Rs. 4 on allotment, Rs. 2 on first call and Rs. 2 on second and final call. Pass necessary journal entries and prepare Balance sheet. All amounts have been duly received.

**UNIT-II**

- 13) For the year ended 31<sup>st</sup> December, 2012. The balance of P&L A/c of Xerox Limited before charging depreciation amounted to Rs. 2,00,000. Depreciation provided during the year Rs. 40,000. The paid up capital of the company consisted of 5,000 6% preference shares of Rs. 100 each and 60,000 Equity shares of Rs. 10 each. Interim dividend on Equity Shares is at 7.5%. A Credit balance of profit of Rs. 35,000 brought forward from previous year. The following appropriations were made :
  - a) To pay the dividend on preference shares.
  - b) Final dividend of 5% to be paid to Equity Shareholders.
  - c) Provision for tax Rs. 26,000.
  - d) Transfer minimum amount to General Reserve.
  - e) Corporate Dividend Tax 16.2225.
- 14) What are the different types of Dividend? What are the conditions to be satisfied before declaring dividend? Explain the accounting treatment of dividend.

**UNIT-III**

- 15) What are the objectives of Amalgamation? Discuss in detail the key differences between Amalgamation, Absorption and Reconstruction.
- 16) Explain the various purchase considerations methods. Discuss various accounting treatment in the books of the transferor and transferee company.

**UNIT-IV**

- 17) Write the features of financial reporting in the case of Merchant Bankers.
- 18) What are the benefits of computerized accounting? Explain its role in bringing transparency and accuracy in accounting records.

**NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.**