

B Com (Generals/Computers) II year IV Semester  
Corporate Accounting

**UNIT I: Company Liquidation**

1. What is meant by Liquidation?
2. Statement of Affairs.
3. Liquidator.
4. Contributory.
5. Deficiency / Surplus (List H).
6. Over-riding preferential payments.
7. Preferential creditors.
8. Liquidator's Remuneration.
9. What are the different methods of liquidation of company? (Long)

**UNIT II : Amalgamation**

10. Define the following words.
11. Amalgamation (b) Absorption (c) External reconstruction
12. The pooling of Interest Method.
13. Write the distinction between amalgamation in the nature of merger and amalgamation in the nature of purchase. (Long)
14. What is purchase consideration? Explain the various methods of purchase consideration. (Long)
15. Write the journal entries in the books of Transferor and Transferee Company. (Long)

**UNIT III : Internal Reconstruction and Acquisition of Business****Internal Reconstruction:**

16. Define Internal Reconstruction and its accounting treatment. (Journal Entries) (Long)
17. What is need for capital Reduction?
18. Provisions of Internal Reconstruction.

**Acquisition of Business:**

19. What is Acquisition of Business?

**UNIT IV : Account of Banking companies**

20. Slip system of ledger posting.
21. Cash credits, Loans, Overdraft.
22. Branch Adjustments, Non-banking assets.
23. Statutory Reserve, Provision of doubtful debts, Provision for Taxation.
24. Rebate on bills discounted.
25. Bills for collection and Non-performing assets.
26. Contingent liabilities.

**UNIT V: Accounts of Life Insurance Companies and Accounts of General Insurance Companies and Insurance claims****Life Insurance:**

27. Define the following words.  
(a) Premium (b) Claims (c) Annuities (d) Surrenders (e) Consideration for annuities granted  
(f) Reversions (g) Re-Insurance (h) Reversionary Bonus (i) Life assurance fund
28. Write the difference between valuation Balance sheet and normal Balance sheet. (Long)

**General Insurance:**

29. Reserve for Unexpired Risk
30. Difference between Life insurance and General Insurance. (Long)
31. Catastrophe Reserve.

**Insurance Claims:**

32. Insurance claims.
33. Memorandum trading A/c.
34. Average Clause.

**Important Problems Unit wise:****UNIT I: Company Liquidation**

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**UNIT II: Amalgamation**

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**UNIT III: Internal Reconstruction and Acquisition of Business**

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D-1, D-6(1), D-7(2&3)

**UNIT IV: Account of Banking companies**

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**UNIT V: Accounts of Life Insurance Companies and Accounts of General Insurance Companies and Insurance claims**

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G-7, G-9, G-11, G-16(1), G-17(2&3)

H-3, H-6(5), H-7(6), H-8(9,&10), H-11(15)

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