

Code: 12E01304

MBA (Finance) III Semester Supplementary Examinations November/December 2018

**CORPORATE ACCOUNTING**

(For students admitted in 2014 (LC), 2015 & 2016 only)

Time: 3 hours

Max. Marks: 60

Answer any FIVE questions  
All questions carry equal marks

\*\*\*\*\*

- 1 (a) Explain the situation when companies cannot issue shares at discount. Also explain the other conditions for the issue of shares at discount.  
(b) What is minimum subscription? How is it different from over-subscription and under-subscription? Explain and illustrate.
- 2 Briefly explain the SEBI's guidelines for issue of shares.
- 3 Why need for valuation of shares and goodwill arises? What are the methods available for both?
- 4 Describe the different methods of calculating purchase consideration.
- 5 Define slip system of ledger posting. Describe the classification of bank advances.
- 6 What do you mean by liquidation of shares? Enumerate the duties of liquidator?
- 7 (a) Differentiate between shares and debentures.  
(b) Explain about issue of debenture at premium and at discount.
- 8 Write a detailed note on:  
(a) Accounting standard (AS)-2.  
(b) Amalgamation of company.

\*\*\*\*\*