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Total No. of Pages : 02

Total No. of Questions : 07

B.Com. (2013 to 2017 Batch) (Sem.-4)

**CORPORATE ACCOUNTING – II**

Subject Code : BCOP-401

Paper ID : [B1140]

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 contains SIX questions carrying TEN marks each and students have to attempt any FOUR questions.

**SECTION-A****1. Write briefly :**

- a) Minority Interest
- b) Cost of Control
- c) Mutual Owings
- d) Capital Reserve
- e) Compulsory Winding up
- f) Contingencies Reserve
- g) Development Reserve
- h) Clear Profit
- i) Revenue Profit
- j) Purchase Consideration

### SECTION-B

2. H Ltd holds the entire shares capital of S Ltd. Which a loss of Rs. 50,000 in its first year and a profit of Rs. 1,10,000 in its second year. In the second year S Ltd paid a dividend of Rs. 40,000. Show journal entries in the books of the holding company assuming that the latter company brings into account all the losses and profit of the subsidiary company.
3. What do you mean by holding companies? What are their advantages and disadvantages?
4. What is meant by 'B' List of contributories? What is the extent of the liability of such contributories?
5. Enumerate preferential payments in case of winding up of a joint stock company.
6. What are the special features of the final accounts prepared by electricity companies?
7. What is meant by amalgamation of joint stock companies? How does it differ from absorption and external reconstruction?

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