

Exam. Code : 108503

Subject Code : 2115

B.Com. 3rd Semester

CORPORATE ACCOUNTING

Paper—BCG-303

Time Allowed—Three Hours] [Maximum Marks—50

SECTION—A

Note :—Attempt any TEN questions in 5-6 lines. Each question carries 1 mark.

1. Explain the following :

- (i) Difference between share and stock.
- (ii) Restrictions to application of securities premium.
- (iii) Give two sources of redemption of preference shares.
- (iv) Sources of buy back of shares.
- (v) Debenture discount.
- (vi) 'Contingent liability' with respect to Schedule III of Companies Act.
- (vii) Pooling interest method.
- (viii) Causes for internal reconstruction.
- (ix) Cash Reserve Ratio.
- (x) Traveller's cheque.
- (xi) Insurable interest.
- (xii) Reinsurance accepted and ceded.

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