

III Semester B.Com. Examination, November/December 2015 (2015-16 and Onwards) (CBCS) (Fresh) COMMERCE 3.3 : Corporate Accounting

Time: 3 Hours

Max. Marks: 70

Instruction: Answers should be written completely either in English or in Kannada.

SECTION-A

1. Answer any five sub-questions. Each question carries 2 marks.

 $(5 \times 2 = 10)$

- a) State any two advantages of underwriting.
- b) What ratios normally used to apportion pre and post incorporation incomes and expenses?
- c) How do you treat the loss prior to incorporation in the books of accounts?
- d) Closing capital employed –₹12,00,000

Net profit for the current year -₹2,40,000

What is Average Capital Employed?

e) Fixed assets ₹10,00,000, Current assets –₹8,00,000, Arrears of preference dividend ₹40,000, 5% Preference share capital ₹4,00,000, Current liabilities ₹3,00,000, 6% Debentures – ₹2,00,000.

Calculate Net Assets available to Equity Share holders.

- f) What is meant by calls-in-arrears?
- g) What is meant by unclaimed dividend? Where do you show the same in the Company's Balance Sheet?

P.T.O.

Accounting 2november Question Paper

Louise Burke, Colin Wilks, Elsevier

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