

**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

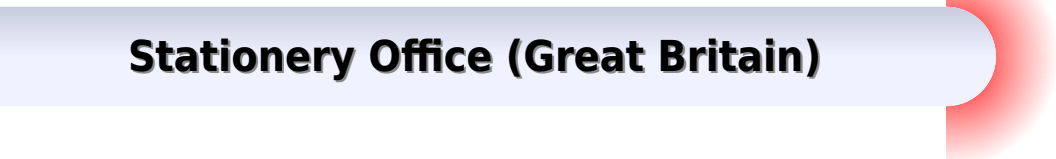
1. Answer any five sub-questions. Each question carries 2 marks. (5×2=10)

- State any two advantages of underwriting.
- What ratios normally used to apportion pre and post incorporation incomes and expenses ?
- How do you treat the loss prior to incorporation in the books of accounts ?
- Closing capital employed – ₹12,00,000
Net profit for the current year – ₹2,40,000
What is Average Capital Employed ?
- Fixed assets ₹10,00,000, Current assets – ₹8,00,000, Amounts 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.
- What is meant by calls-in-amounts ?
- What is meant by unclaimed dividend ? Where do you show the same in the Company's Balance Sheet ?

P.T.O.

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for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General Introduction 2 Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Disclosure or Presentation of Share Capital in Company s Balance Sheet 6 Issue of Debentures 7 Redemption of Debentures 8 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 9 Analysis of Financial Statements 10 Tools for Financial Statement Analysis Comparative Statements 11 Common Size Statements 12 Accounting Ratios 13 Cash Flow Statement l Latest Model Paper l Board Examination Paper **Journal of Economic Literature** ,2014 **"Code of Massachusetts regulations, 2013"** ,2013 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **Practical Book-keeping Adapted to Commercial and Judicial Accounting** Frederick Hayne Carter,1890 **The Stationery Office Annual Catalogue** Stationery Office (Great Britain),2014 **Sessional Papers** Great Britain. Parliament. House of Commons,1900 **BNA Pension & Benefits Reporter** ,2011 **Management Accountant** Alexander Tauber,2019-11-13 Essay from the year 2015 in the subject Business economics Controlling grade 1 University of Innsbruck language English abstract Controlling is the process of monitoring and analyzing activities for making sure that they are accomplished as planned and correcting any deviations However in the course of time the area of responsibility of management accountants has changed In the following essay we show the changing role of management accountants in recent time and in different cultures In the first part of our paper we discuss the role of controllers and how it changed in recent time The second part is about the four types of management accountants which are the discrete type the safeguarding type the partner and the omnipotent controller based on a field study conducted by Lambert and Sponem With the help of a case study about problems in the daily life of controllers in a french aeronautics firm from Morales and Lambert we will show different inconveniences which come along frequently with the modern type of management accounting Another question we will discuss in this essay deals with the controller s role in different cultures of several countries where a paper by Granlund and Lukka was taken as the basis In the last part we included some practical experiences which were gained in a practicum made by Patrick and we try to compare these experiences with the theoretical part of our essay in order to check the findings from the three afore mentioned papers our work is based upon Papers ,1915 **Parliamentary Papers** Great Britain. Parliament. House of Commons,1894 **Sqa Past Papers Higher Accounting 2013** SQA Past Papers Staff,Sqa,2013-09-27 Test Test World Survey on the Role of Women in Development United Nations Publications,2015-06-30 Ensuring women s economic empowerment and access to and control over resources requires an integrated approach to growth and development focused on gender responsive employment promotion and informed by the interdependency between economic and social

development Social objectives need to be incorporated into economic policies Economic growth strategies should give attention to the real economy and focus on creating a gender sensitive macroeconomic environment full employment and decent work access to land property and other productive resources as well as financial services and full coverage of social protection measures The Survey outlines a number of concrete recommendations in these critical areas which if adopted will facilitate women s equitable access to and control over economic and financial resources The First Great Financial Crisis of the 21st Century James R. Barth,George G. Kaufman,2015 Although there have been numerous studies of the causes and consequences of the Great Financial Crisis of 2007 2010 in the US and abroad many of these were undertaken only for a small number of countries and before the financial and economic effects were fully realized and before various governmental policy responses were decided upon and actually implemented This book aims to fill these voids by providing a more thorough assessment now that the worst events and the regulatory reforms are sufficiently behind us and much more information about these developments is available It reviews and analyzes the causes and consequences of and the regulatory responses to the Great Financial Crisis particularly from a public policy viewpoint In the process it explores such intriguing questions as What caused the crisis How did the crisis differ across countries What is the outlook for another crisis and when This is a must read for those who are trying to find answers to these questions *The Indian National Bibliography* ,2017-04 **Contemporary Auditing Problems** Howard F. Stettler,1974

Reviewing **Accounting Question Paper 2013**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Accounting Question Paper 2013**," an enthralling opus penned by a very acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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