

III Semester B.Com. Examination, November/December 2015
(2015-16 and onwards) (CBCS) (Fresh)

COMMERCE

S.3 : Corporate Accounting

Time : 3 Hours

Max. Marks : 70

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

SECTION - A

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

- State any two advantages of amalgamation.
- 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 = ₹ 18,00,000, Arrears of performance dividend ₹ 40,000, 5% Preference share capital ₹ 4,00,000, Current liabilities ₹ 3,00,000, Debentures = ₹ 2,00,000.

Calculate Net Assets available to Equity Share Holders.

- What is meant by calls-in-savers ?
- What is meant by unclaimed dividends ? Where do you show the same in the Company's Balance Sheet ?

Accounting Question Paper March 2013

G Thomas

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