

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, 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.
- What is meant by calls-in-arrears ?
- 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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