

[5258] - 2002
S.Y.B.Com.
CORPORATE ACCOUNTING
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Use of calculator is allowed.*

- Q1) a)** Fill in the blanks with appropriate term from the given option (any five)[5]
- i) In the final account sales are termed as _____ (Revenue from Operation / Other Income)
 - ii) _____ statement displays the revenue and expenses of a company for a period of time (Income Statement/Position Statement)
 - iii) Liquidator's statement of receipts and payment is known as _____ (liquidator's final statement of account/Deficiency Statement)
 - iv) One liquidation and one formation of company is known as _____ (External reconstruction/Holding Company)
 - v) Balance of capital reduction account is transferred to _____ Reserve (Capital / General)
 - vi) Minority interest appears on the _____ side of the consolidated Balance Sheet (Liability / Credit)
 - vii) If realization expenses are paid by the vender/selling company _____ is debited. (realization Account/Cash Account)
- b)** State the following statements are True or False: (any five) [5]
- i) Market value of the Equity share is always fixed
 - ii) Profit earned before the date of acquisition is called revenue profit
 - iii) Profit on revaluation of fixed assets is a revenue profit
 - iv) Realization profit is transferred to debit side of the equity shareholders account
 - v) Liquidation under supervision of court is voluntary liquidation
 - vi) Computerized accounting eliminates all types of errors in accounting
 - vii) A S 6 deals with investment accounting.

P.T.O.

Question Paper For Accounting2013

Dheeraj Kumar Singh



Question Paper For Accounting2013:

M.Com Entrance Question Paper (Subject wise bifurcated) - Delhi University Dheeraj Kumar Singh, This book contains previous year question asked in M Com Entrance Delhi University All Question Paper is divided in 4 groups and then Subject wise 1 Financial Accounting 5 19 2 Corporate Accounting 20 30 3 Cost Management Accounting 31 52 4 Business Mathematics 53 71 5 Business Statistics 72 94 6 Macro Economics Indian Economy 95 117 7 Micro Economics 118 137 8 Income Tax 138 150 9 Business Law 151 162 10 Business Management 163 175 11 Corporate Law 176 185 Financial Accounting 2020 7 Questions 1 In case of rising prices inflation FIFO method will a Provide lowest value of closing stock and profit b Provide highest value of closing stock and profit c Provide highest value of closing stock but lowest value of profit d Provide highest value of profit but lowest value of closing stock 2 Which of the following will cause difference on a trial balance a An invoice omitted from the sale day book b An invoice of Rs 1 500 entered in the sale day book as Rs 15 000 c An invoice of Rs 5 000 entered in the sale day book not included in the monthly total d A credit note entered to the sales day book 3 International Accounting Standards IAS have been developed by a The European commission b The International accounting standard committee c The financial reporting council d All of these 4 Which one of the following item cannot be recorded in the appropriation account in case of partnership accounting a Interest on capital b Interest on drawings c Rent paid to partners d Partners salary 5 In the absence of partnership deed interest on partners loan is payable by firm a 12% p a b 6% p a c 10% p a d 16% p a 6 Royalties revenue should be recognized a On an accrual basis in accordance with the terms of the relevant agreement b On cash basis c On an actual basis d Revenue is recognized on the time proportion basis 7 AS 29 is Applicable only to a Provision for valuation adjustment for fixed Assets b Provision for Liabilities and charges c Provision for valuation adjustment for current assets d Furniture

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