

[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.

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N Colangelo



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