Roll No…………………….. **Total No. of Printed Pages: [02]**

Total No. of Questions: [09]

B. Com (Hons.) (Semester – 3rd)

CORPORATE ACCOUNTING-1

Subject Code: BCOM1-308

Paper ID: [140113]

Time: 03 Hours **Maximum Marks: 60**

Instruction for candidates:

1. Section A is compulsory. It consists of 10 parts of two marks each.
2. Section B consist of 5 questions of 5 marks each. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

Section – A **(2 marks each)**

Q1. Attempt the following:

a. What is corporate accounting?
b. What do you mean by preference shares?
c. What are bonus shares?
d. Define Redeemable Debentures.
e. What is meant by brokerage?
f. What do you understand from the term ‘Hidden goodwill’?
g. Define the yield-based method of valuation of share.
h. Discuss the major difference between old and new format of preparation of final accounts.
i. Define the term underwriters.
j. What are sweat equity shares?

Section – B **(5 marks each)**

Q2. What do you mean by the term shares? Discuss its types in detail.

Q3. Explain the process to be followed for the buy-back of shares.

Q4. Discuss the liability of underwriters in detail.

Q5. Explain the various methods of valuation of shares.

Q6. Discuss in brief about the major scandals in Indian corporate sector.

Section – C **(10 marks each)**

Q7. What is goodwill? What are factors affecting the goodwill of a firm? Explain the different methods of goodwill valuation.

Q8. What is meant by redemption of debentures? Explain the various methods of redemption of debentures.

Q9. Show the following items in the balance sheet of XYZ ltd. as per revised schedule VI on March 31, 2022: (along with the relevant notes)

Particulars	**Rs.**
8% debentures	10,000,00
Equity share capital	50,00,000
Securities premium	20,000
Preliminary expenses	40,000
Statement of Profit & Loss(cr.)	1,50,000
Discount on issue of 8% debentures	40,000
(Amount to be written in next 4 years approx.)	
Loose tools	20,000
Bank balance	60,000
Cash in hand	38,000