

III Semester B.Com. Examination, November/December 2014
(2013-14 & Onwards) (New Syllabus) (F+R)
Commerce

3.3 : CORPORATE ACCOUNTING

Time : 3 Hours

Max. Marks : 100

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

SECTION - A

Answer any ten sub-questions. Each sub-question carries two marks. (10×2=20)

1. a) Give the meaning of acquisition of business.
- b) Give the journal entry for the discharge of purchase consideration in the books of the company.
- c) What is time ratio ? Give an example.
- d) Mention any two expenses charged only to post incorporation period.
- e) Mention any two circumstances necessitating the valuation of goodwill.
- f) What do you mean by 'maintainable profits' ?
- g) Given, closing capital employed Rs. 5,00,000 and net profit for the current year is Rs. 2,25,000, what is the average capital employed ?
- h) How do you calculate the value of shares (face value same) when they are differently paid ?
- i) State any four reasons for valuation of shares.
- j) What is meant by 'contingent liability' ? Give an example.
- k) What do you mean by calls-in-arrears ?

P.T.O.

Corporate Accounting Bangalore University Question Paper

SA Adler



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