

IV Semester B.Com. Examination, May/June 2014
(2013-14 and Onwards) (New Syllabus)
COMMERCE

Paper – 4.3 : Advanced Corporate Accounting

Time : 3 Hours

Max. Marks : 100

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

SECTION – A

1. Answer any 10 of the following. Each question carries 2 marks. (10×2=20)
- Who is a liquidator ?
 - What is Capital Reduction A/c ?
 - How do you treat post-acquisition profits of a subsidiary Co. in Holding Co. A/cs ?
 - State any four objectives of amalgamation of Cos.
 - What is social accounting ?
 - Name the two types of amalgamation of companies.
 - What is minority interest ?
 - Who are contributories ?
 - Write any two examples for preferential creditors.
 - What is intangible asset ? Give example.
 - What is internal reconstruction ?
 - How do you treat the excess of net assets over purchase price of the business taken over ?

SECTION – B

Answer any four of the following. Each question carries 8 marks. (4×8=32)

- What is Human Resource Accounting ? Explain the different methods of Human Resource Accounting.
- A Co. Ltd. went into voluntary liquidation with the following liabilities.
Secured creditors ₹ 40,000 (security realised by the liquidator ₹ 50,000)
Preferential creditors ₹ 12,000
Unsecured creditors ₹ 61,000
Liquidation expenses ₹ 500
The liquidator is entitled to a remuneration of 3% on amount realised and 1½% on amount paid to unsecured creditors other than preferential creditors.
The remaining assets realised ₹ 52,000. Prepare Liquidators Statement of A/c.

Corporate Accounting 3rd Semester Question Papers

SB Merriam

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Corporate Accounting 3rd Semester Question Papers:

Enjoying the Tune of Phrase: An Emotional Symphony within **Corporate Accounting 3rd Semester Question Papers**

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