

III Semester B.Com. Examination, November/December 2015
(2015-16 and Onwards) (CBCS) (Fresh)
COMMERCE

3.3 : Corporate Accounting

Time : 3 Hours

Max. Marks : 70

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

SECTION – A

1. Answer any five sub-questions. Each question carries 2 marks. (5×2=10)
- State any two advantages of underwriting.
 - What ratios normally used to apportion pre and post incorporation incomes and expenses ?
 - How do you treat the loss prior to incorporation in the books of accounts ?
 - Closing capital employed – ₹ 12,00,000
Net profit for the current year – ₹ 2,40,000
What is Average Capital Employed ?
 - Fixed assets ₹ 10,00,000, Current assets – ₹ 8,00,000, Arrears of preference dividend ₹ 40,000, 5% Preference share capital ₹ 4,00,000, Current liabilities ₹ 3,00,000, 6% Debentures – ₹ 2,00,000.
Calculate Net Assets available to Equity Share holders.
 - What is meant by calls-in-arrears ?
 - What is meant by unclaimed dividend ? Where do you show the same in the Company's Balance Sheet ?

P.T.O.

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