

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, Amounts 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.

Accounting Question Paper 2013

D.K. Goel



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Parliamentary Papers Great Britain. Parliament. House of Commons,1903 Papers ,1915 *The Stationery Office Annual Catalogue* Stationery Office (Great Britain),2014 Practical Book-keeping Adapted to Commercial and Judicial Accounting Frederick Hayne Carter,1890 Management Accountant Alexander Tauber,2019-11-13 Essay from the year 2015 in the subject Business economics Controlling grade 1 University of Innsbruck language English abstract Controlling is the process of monitoring and analyzing activities for making sure that they are accomplished as planned and correcting any deviations However in the course of time the area of responsibility of management accountants has changed In the following essay we show the changing role of management accountants in recent time and in different cultures In the first part of our paper we discuss the role of controllers and how it changed in recent time The second part is about the four types of management accountants which are the discrete type the safeguarding type the partner and the omnipotent controller based on a field study conducted by Lambert and Sponem With the help of a case study about problems in the daily life of controllers in a french aeronautics firm form Morales and Lambert we will show different inconveniences which come along

frequently with the modern type of management accounting Another question we will discuss in this essay deals with the controller's role in different cultures of several countries where a paper by Granlund and Lukka was taken as the basis In the last part we included some practical experiences which were gained in a practicum made by Patrick and we try to compare these experiences with the theoretical part of our essay in order to check the findings from the three afore mentioned papers our work is based upon **The American Business and Accounting Encyclopedia** ,1908 **Parliamentary Papers** Great Britain. Parliament. House of Commons,1975 *Sessional Papers* Great Britain. Parliament. House of Commons,1900 **Accountants' Index** ,1921 World Survey on the Role of Women in Development United Nations Publications,2015-06-30 Ensuring women's economic empowerment and access to and control over resources requires an integrated approach to growth and development focused on gender responsive employment promotion and informed by the interdependency between economic and social development Social objectives need to be incorporated into economic policies Economic growth strategies should give attention to the real economy and focus on creating a gender sensitive macroeconomic environment full employment and decent work access to land property and other productive resources as well as financial services and full coverage of social protection measures The Survey outlines a number of concrete recommendations in these critical areas which if adopted will facilitate women's equitable access to and control over economic and financial resources **United States Investor** ,1907

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