

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.

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Table of Contents Accounting Question Paper 2013 November

1. Understanding the eBook Accounting Question Paper 2013 November
 - The Rise of Digital Reading Accounting Question Paper 2013 November
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Question Paper 2013 November
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Question Paper 2013 November
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Question Paper 2013 November
 - Personalized Recommendations
 - Accounting Question Paper 2013 November User Reviews and Ratings
 - Accounting Question Paper 2013 November and Bestseller Lists
5. Accessing Accounting Question Paper 2013 November Free and Paid eBooks
 - Accounting Question Paper 2013 November Public Domain eBooks
 - Accounting Question Paper 2013 November eBook Subscription Services

- Accounting Question Paper 2013 November Budget-Friendly Options
- 6. Navigating Accounting Question Paper 2013 November eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Question Paper 2013 November Compatibility with Devices
 - Accounting Question Paper 2013 November Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Question Paper 2013 November
 - Highlighting and Note-Taking Accounting Question Paper 2013 November
 - Interactive Elements Accounting Question Paper 2013 November
- 8. Staying Engaged with Accounting Question Paper 2013 November
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Question Paper 2013 November
- 9. Balancing eBooks and Physical Books Accounting Question Paper 2013 November
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Question Paper 2013 November
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Question Paper 2013 November
 - Setting Reading Goals Accounting Question Paper 2013 November
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Question Paper 2013 November
 - Fact-Checking eBook Content of Accounting Question Paper 2013 November
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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