

**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 November

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corporate credit market as the authors of this new book show is both materially larger than its equity peer and has shown more attractive risk reward characteristics over the last 90 odd years In *Opening Credit* career credit professionals Justin McGowan and Duncan Sankey aim to redress this by drawing on their more than 50 years collective experience in the field to elucidate a practitioner s approach to corporate credit investment Whilst explaining the basics of traditional credit analysis and affirming its value McGowan and Sankey also caution against its shortcomings They demonstrate the need both to penetrate the veil of accounting to get to the economic reality behind the annuals and interim numbers and to analyse the individuals that drive them the key executives and board members They employ a range of cogent and easy to follow case studies to illustrate the value of their executive and governance led approach which places management front and centre in understanding corporate credit *Opening Credit* will appeal to all those seeking a better understanding of corporate credit including analysts looking to develop their skills fund managers especially those with an eye to SRI bankers IFAs financial journalists academics and students of finance

*The Director and The Manager* David S. Fushtey,2019-02-25 This text explores governance addressing gaps when directors and managers from diverse backgrounds collaborate It presents a decision framework for law market practice and human nature highlighting instinctive biases and the challenge of reconciling interests

*Authoritarian and Illiberal Influence* Sonja Katharina Schiffers,2026-03-19 Examines how and under what conditions Russia s and Turkey have contributed to the contestation of democracy in South Eastern Europe and Eurasia

*Accountants' Index* ,1921

**Cost Accounting** Margaret H. Christ,D. Kip Holderness (Jr.),Vernon J. Richardson,2024 The role of management accountants is to analyze data to help organizations make effective business decisions Thanks to an ever increasing amount of data generated by companies the opportunities for management accountants to provide data driven insights have never been greater We believe that students can prepare for an accounting career not only by understanding the methods and procedures of cost accounting but also by learning how to examine and analyze data interpret the results and share insight with others in their organizations

*Yearbook of International Organizations 2014-2015, Volumes 1A And 1B (SET)* Union of International Associations,2014-06-16 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events

**Parliamentary Debates (Hansard).** Great Britain. Parliament. House of Commons,2014

**Supreme Court, City and County of New York, General Term-First Department.** ,1894

**BNA Pension & Benefits Reporter** ,2011

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