

**2018**

**Full Marks: 20**

**Time: As in the Programme**

**The figures in the right hand margin indicate marks.**

**(Internal Exam Question Bank)**

**Subject: Corporate Accounting (DSC-3 / Core-3)**

**B.Com (Pass/Hons) 2<sup>nd</sup> Semester**

**[10×2]**

1. Define company. Discuss different types of companies in detail.
2. Give a specimen format of Income Statement and Balance Sheet as per Schedule-III.
3. Define Goodwill. Discuss different methods for valuation of Goodwill.
4. What is Amalgamation? Discuss different methods of Amalgamation as per AS-14.
5. Discuss the detail procedure for Disposal of Company Profit.
6. Discuss the various methods for valuation of shares.
7. What is internal reconstruction? Discuss the concept and accounting treatment for internal reconstruction.
8. Discuss the accounting entries in the books of company for issue of equity share.
9. Define liquidation. Discuss different modes of winding up of a company.
10. What is liquidation? Discuss consequences and statement of affairs of liquidation.
11. Distinguish between Asset Backing Method and Yield Valuation Method of valuation of shares.
12. Discuss the accounting entries in the books of company for issue of Debentures.
13. What is Book building? Discuss the concept and process of Book building.
14. Write short notes on:
  - a. Super Profit Method
  - b. Advantages of Amalgamation.
15. Write short notes on:
  - a. Buy back of shares.
  - b. Internal Reconstruction.

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