

Q.30 Explain the types of Shares? (CO-1)

Q.31 Can the Debentures of issued for consideration other than cash? Give their journal entries. (CO-3)

Q.32 Discuss in detail issue of Debentures as Collateral Security. (CO-2)

SECTION-D

Note: Long answer type questions. Attempt any three questions out of four questions. 3x10=30

Q.33 Define Company and describe the difference between Public & Private Company. (CO-1)

Q.34 What is Debenture? Explain the various types of Debentures. (CO-2)

Q.35 Describe the various methods of Redemption of Shares. (CO-3)

Q.36 Write a short note on the following (CO-4)

- a) Purchase of Own Debentures.
- b) Joint Stock Company.
- c) Issued Share Capital.

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3rd Sem. / Finance Account & Audit

Subject : Corporate Accounting

Time : 3 Hrs.

M.M. : 100

SECTION-A

Note: Objective type questions. All questions are compulsory (10x1=10)

Q.1 The Liability of Equity Shareholder of a Company is Limited/Unlimited. (CO-1)

Q.2 A New Company cannot issue its share on _____ (CO-1)

- a) Discount
- b) Premium

Q.3 Debenture Holder is _____. (CO-2)

Q.4 What is Share? (CO-1)

Q.5 Irredeemable Debentures. (CO-3)

Q.6 What is Bonus Share? (CO-3)

Q.7 What is Paid Up Capital? (CO-3)

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- Q.8 What is Bearer Debentures? (CO-2)
- Q.9 Calls in Advance. (CO-1)
- Q.10 Define Joint Stock Company? (CO-4)

- Q.20 What is Out of Capital? (CO-3)
- Q.21 Cum Interest and Ex-Interest? (CO-3)
- Q.22 Write the formula to calculate Net Profit. (CO-4)

SECTION-B

Note: Very short answer type questions. Attempt any ten questions out of twelve questions. 10x2=20

- Q.11 Define Share Capital? (CO-1)
- Q.12 What is minimum subscription of Shares? (CO-1)
- Q.13 Define Bonds? (CO-3)
- Q.14 Define Preference Shares. (CO-1)
- Q.15 What is issue of Debentures at Discount? (CO-2)
- Q.16 What is Trading Account? (CO-4)
- Q.17 Redemption of Debentures. (CO-3)
- Q.18 What is Forfeiture of Shares? (CO-1)
- Q.19 Calls in Arrear? (CO-1)

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SECTION-C

Note: Short answer type questions. Attempt any eight questions out of ten questions. 8x5=40

- Q.23 Mention any five features of Company. (CO-1)
- Q.24 Explain the difference Shares and Debentures. (CO-2)
- Q.25 Describe the characteristics of Debentures. (CO-2)
- Q.26 List the sources of Redemption of Debentures. (CO-3)
- Q.27 Write a short on Seeking Fund. (CO-3)
- Q.28 Explain the advantages of Joint Stock Company. (CO-4)
- Q.29 What purpose the amount of Security Premium can be utilized? (CO-1)

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