



Paper id: 250971

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Subject Code: KMBIFM04

Roll No:

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**MBA-INT  
(SEM VIII) THEORY EXAMINATION 2024-25  
CORPORATE ACCOUNTING**

**TIME: 3 HRS**

**M.MARKS: 100**

**Note:** Attempt all Sections. In case of any missing data; choose suitably.

**SECTION A**

**1. Attempt all questions in brief. 2 x 10 = 20**

Q no.	Question
a.	Discuss the significance of underwriting.
b.	Define bonus shares.
c.	Differentiate between debentures and equity shares.
d.	Describe Trade receivables.
e.	Discuss about the implications of accounting standard 4 and 22.
f.	What do you understand by the term operating cycle?
g.	Discuss the significance of issuing right shares for a company.
h.	Differentiate between current assets and current liabilities.
i.	Discuss the importance of accounting standards.
j.	Define reconstruction.

**SECTION B**

**2. Attempt any three of the following. 10 x 2 = 20**

Q no.	Question
a.	Explain the preparation of post reconstruction balance sheet.
b.	Compare and contrast between profit prior and post incorporation.
c.	Explain the provisions of companies act relating to maintenance of final accounts.
d.	Explain the various types of debentures.
e.	Explain the role of SEBI in regulating the issue of bonus shares by the company.

**SECTION C**

**3. Attempt any one part of the following: 10 x 1 = 10**

Q no.	Question
a.	Compare and contrast between internal and external reconstruction. Also discuss the need for external reconstruction for a company.
b.	Explain about alteration of share capital. Also provide accounting treatment in case of internal reconstruction.

**4. Attempt any one part of the following: 10 x 1 = 10**

Q no.	Question
a.	Explain the preparation of balance sheet with respect to post incorporation.
b.	Explain the basis allocation of expenses post incorporation.



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**5. Attempt any one part of the following: 10 x 1 = 10**

Q no.	Question
a.	Provide the format of balance sheet as per Companies Act 2013.
b.	Explain the concept of divisible profits and managerial remuneration.

**6. Attempt any one part of the following: 10 x 1 = 10**

Q no.	Question
a.	Explain the concept and accounting treatment of various methods of redemption of debentures .
b.	Give Journal entries for the following: <ol style="list-style-type: none"> <li>1. Issue of Rs 1,00,000, 9% debentures of Rs 100 each at par and redeemable at par.</li> <li>2. Issue of Rs 1,00,000, 9% debentures of Rs 100 each at premium of 5% but redeemable at par.</li> <li>3. Issue of Rs 1,00,000, 9% debentures of Rs 100 each at discount of 5% repayable at par.</li> <li>4. Issue of Rs 1,00,000, 9% debentures of Rs 100 each at par but repayable at a premium of 5%.</li> <li>5. Issue of Rs 1,00,000, 9% debentures of Rs 100 each at discount of 5% but redeemable at premium of 5%.</li> </ol>

**7. Attempt any one part of the following: 10 x 1 = 10**

Q no.	Question
a.	Explain the concept and process of book building method.
b.	Discuss the various types of underwriting. Also provide accounting treatment for the same.

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