

A-0816

Total Pages : 4

Roll No. -----

BBA-203

Company Accounts

Bachelor of Business Administration (BBA)

2nd Semester Examination 2024(Dec.)

Time: 2:00 hrs

Max. Marks: 70

Note : This paper is of Seventy (70) marks divided into Two (02) Section A and B. Attempt the questions contained in these sections according to the detailed instructions given therein. Candidates should limit their answers to the questions on the given answer sheet. No additional (B) answer sheet will be issued.

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Section-A

(Long-Answer-Type Questions)

Note : Section 'A' contains Five (05) long-answer-type questions of Nineteen (19) marks each. Learners are required to answer any Two (02) questions only.

[2x19=38]

- Q.1. Explain the process of re-issuing forfeited shares, highlighting the impact on share capital and reserves.
- Q.2. Explain the provisions for the redemption of debentures and the various methods used for their redemption.
- Q.3. Explain the concept of underwriting commission and the accounting treatment for underwriting commission in the books of accounts.
- Q.4. Describe the steps involved in the process of external reconstruction, highlighting its impact on financial statements.

- Q.5. Describe the redemption of preference shares, the conditions under the Companies Act, and the accounting procedures involved.

Section-B
(Short-Answer-Type Questions)

Note : Section 'B' contains Eight (08) short-answer-type questions of Eight (08) marks each. Learners are required to answer any Four (04) questions only.

[4x8=32]

- Q.1. What are the key differences between issuing shares at par, at premium, and at discount?
- Q.2. Explain the significance of the capital redemption reserve in the redemption of preference shares.
- Q.3. What is a sinking fund, and how is it used in the redemption of debentures?

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- Q.4. How is the issue of debentures accounted for when issued at a discount?
- Q.5. What are the key provisions of the Companies Act, 1956, regarding the preparation of final accounts?
- Q.6. What is Schedule VI, and why is it important for the preparation of company accounts?
- Q.7. What is absorption, and how does it differ from amalgamation?
- Q.8. What is the significance of the purchase consideration in amalgamation and absorption?
