

A-1382

Total Pages : 3

Roll No.

BBA-203

Bachelor of Business Administration (BBA)

Company Accounts

Examination February, 2026

Time : 2:00 Hrs.

Max. Marks : 70

Note :- This paper is of Seventy (70) marks divided into Two (02) Sections '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.*

Section-A

Long Answer Type Questions (2×19=38)

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.

A-1382

(1)

P.T.O.

1. Explain the accounting treatment for the issue of shares at par, at premium, and at discount with suitable journal entries.
2. Define debentures and explain their various types. Describe the accounting treatment for issue of debentures at par, at premium, and at discount.
3. Explain the accounting treatment of underwriting commission and describe how the liability of underwriters is determined.
4. Explain the meaning of absorption and describe the accounting procedure in the books of the absorbing company.
5. Explain the concept, objectives, and accounting treatment of external reconstruction with suitable illustrations.

Section–B

Short Answer Type Questions (4×8=32)

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.

1. Explain the concept and accounting treatment of calls In arrears and calls in advance.
2. Explain the legal provisions and accounting treatment for redemption of preference shares.
3. Explain the concept of loss on issue of debentures and methods of writing it off.
4. Explain the different methods of redemption of debentures and compare them.
5. Explain the classification of assets and liabilities under Schedule.
6. State the objectives of preparing final accounts of companies.
7. Distinguish between amalgamation and absorption.
8. Describe the methods of calculating purchase consideration.
