

**A-0767**

Total Pages : 3

Roll No. ....

**BBA-203**

**Bachelor of Business Administration (BBA)**

**(Company Accounts)**

Examination, June 2025

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.

1. Explain the procedures for issuing shares at par, premium, and discount, with suitable journal entries and examples.
2. Describe the steps involved in accounting for the redemption of debentures, highlighting the significance of a sinking fund or debenture redemption reserve.
3. Discuss the procedure for preparing the final accounts of companies under the provisions of the Companies Act, 1956, with reference to Schedule VI.
4. Discuss the relevance and implications of underwriting agreements in financial accounting for companies.
5. Discuss the concept of absorption and provide journal entries for its accounting treatment in the books of both the transferor and transferee companies.

### **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. Define share forfeiture and explain why shares may be forfeited ?
2. What are the legal conditions for the redemption of preference shares under the Companies Act ?
3. What is a debenture, and how does it differ from shares ?
4. What are the provisions for the redemption of debentures as per the Companies Act ?
5. What is an underwriting agreement, and what role does it play in company finances ?
6. What are the main components of a company's final accounts as per Schedule VI ?
7. Define amalgamation and explain the difference between amalgamation in the nature of purchase and in the nature of merger.
8. What are the steps involved in external reconstruction ?

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