

**BIRLA INSTITUTE OF TECHNOLOGY, MESRA, RANCHI
(END SEMESTER EXAMINATION)**

**CLASS: MBA
BRANCH: MBA**

**SEMESTER: IV
SESSION: SP/2022**

SUBJECT: Corporate Accounting MT 510

TIME: 2 HOURS

FULL MARKS: 50

INSTRUCTIONS:

1. The total marks of the questions are 65.
2. Candidates should attempt for all 50 marks.
3. Attempt any Ten Questions
3. Before attempting the question paper, be sure that you have got the correct question paper.
4. The missing data, if any, may be assumed suitably.

Q1.	Explain the meaning of Share Capital and Its Categories.	Marks-5
Q2.	Write short notes on the following: -	Marks
	(1) Use of amount of premium	1
	(2) Over-subscription of shares	2
	(3) Under subscription of shares	2
Q3.	Define the meaning of Debentures and its various types.	Marks-5
Q4.	Distinguish between Share and Debenture.	Marks-5
Q5.	What is different method of Redemption of Debentures?	Marks-5
Q6.	What do you understand by "Purchase Consideration"?	Marks-5
Q7.	What would be accounting treatment if purchasing company collects and pays the amount of debtors and creditors respectively of vendor?	Marks-5
Q8.	What is "Profit Prior to and Post Incorporation"?	Marks-5
Q9.	What do you understand by Under Writing Agreement?	Marks-5
Q10.	What is maximum rate of Underwriting Commission on shares and debentures as per Companies Act?	Marks-5
Q11.	Give four examples of Capital Profit.	Marks-5
Q12.	Explain the Capitalization methods of Valuation of Goodwill.	Marks-5
Q13.	Write Short notes on the followings-	Marks
	(1) Fair Value of Shares	1
	(2) Value of Shares in case of Bonus Shares	2
	(3) Valuation of Rights	2
