

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

**CLASS: MBA  
BRANCH: MBA**

**SEMESTER : IV  
SESSION : SP/2025**

**SUBJECT: MT510 CORPORATE ACCOUNTING**

**TIME: 3 Hours**

**FULL MARKS: 50**

**INSTRUCTIONS:**

1. The question paper contains 5 questions each of 10 marks and total 50 marks.
  2. Attempt all questions.
  3. The missing data, if any, may be assumed suitably.
  4. Before attempting the question paper, be sure that you have got the correct question paper.
  5. Tables/Data hand book/Graph paper etc. to be supplied to the candidates in the examination hall.
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		CO	BL
Q.1(a)	Explain the meaning of Share Capital and Its Categories.	[5]	CO1 1
Q.1(b)	X Ltd. was registered with an authorized capital of ₹10,00,000 divided into equity shares of ₹10 each. The company issued 50,000 equity shares to the public at a premium of ₹2 per share, payable as follows: ₹2 on application ₹5 on allotment (including premium) ₹3 on first call	[5]	CO1 2
Q.2(a)	What is debenture? Explain its different classes?	[5]	CO2 2
Q.2(b)	Write the journal entries for Accounting for issue of debentures?	[5]	CO2 2
Q.3(a)	What is "Profit Prior to and Post Incorporation"?	[5]	CO3 1
Q.3(b)	Differentiate between capital profit and revenue profit post incorporation through an illustration?	[5]	CO3 3
Q.4(a)	Calculate the value of goodwill of a firm on the basis of one and a half years' purchase of the average profit of the last three years. The profit for the first year was ₹1,00,000. The profit for the second year was twice the profit of the first year, and the profit for the third year was one and a half times the profit of the second year.	[5]	CO4 4
Q.4(b)	Explain different methods of valuation of shares. What is Fair value of the shares?	[5]	CO4 3
Q.5(a)	Write the Accounting entries in case of vendor and vendee company in case of Amalgamation of company?	[5]	CO5 4
Q.5(b)	Differentiate between Holding Company and Subsidiary Company? Explain the concept of Minority Interest and Cost of Control?	[5]	CO5 4

:::28/04/2025:::E