



Chhatrapati Shahu Ji Maharaj
University, Kanpur

Answer Script Details
Barcode 11148526

Roll No. 23072000247
Total Mark 39/75.00

Exam BCOM-V_ODD_EXAM_NOV_2025
Subject C010501T - Corporate Accounting

Question wise Mark Summary

Q.No Mark Q.No Mark Q.No Mark Q.No Mark

1A 2/5 7A 3/5

1B 3/5 7B 3/5

1C 3/5 7C 3/5

1D 2/5 8 0/15

1E 2/5 9 0/15

1F 2/5

1G 2/5

1H 3/5

1I 2/5

2 9/15

3A 0/5

3B 0/5

3C 0/5

4 0/15

5 0/15

6A 0/7

6B 0/7

Chhatrapati Shahu Ji Maharaj University Kanpur, Uttar Pradesh

Date of Exam: 08/12/25 Shift: III Room No.: 01
 Paper Code: 6010501T
 Year/Sem: III
 Name of Candidate: Anandi Dubey
 Roll No: 23072000247

Signature of Candidate
Anandi
 Signature of Invigilator

 COE Pasarela

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PART-II

MARKS OBTAINED										
Q	1	2	3	4	5	6	7	8	9	10
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(b)										
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(i)										
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Total										
Total Marks in Figure							Max. Marks			
Total Marks in Words										

COLO501T
Paper Code

Signature of Evaluator

Course: **B.com**
 Session: **2425** Year/Semester: **III**
 Subject: **Corporate Accounting**
 Paper Code: **COLO501T**
 Exam Date: **08/12/2025**
 Name of Candidate: **ANANDI DUBEY**
 Father's Name: **GIRJESH DUBEY**

उत्प्रेषण के कोड
College Code

उत्प्रेषण के कोड
Exam Centre Code

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उत्प्रेषण के कोड
Type of Exam

Answer Paper or other
 Answer Sheet or other

ANSWER BOOKLET NO.
11148526

COLO501T
Paper Code

उत्प्रेषण के कोड
Enrollment Number

उत्प्रेषण के कोड
Candidate's Roll Number

उत्प्रेषण के कोड
Paper Code

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Signature of Candidate
Anandi

Signature of Invigilator
08.12.25

परीक्षा कोड-EW 02
C.B.Pasarela
COE Pasarela

नोट : 1. उत्प्रेषण के कोडों को ध्यान से पढ़ें और सही उत्प्रेषण के कोडों को चुनें।
 2. उत्प्रेषण के कोडों को सही उत्प्रेषण के कोडों के साथ सही रूप में भरें।

INSTRUCTIONS TO THE CANDIDATE FOR FILLING PART-I

1. Read the instructions carefully given on the answer script and admit card.
2. Write Date of Exam, Shift, Paper Code & Name of Subject Correctly.
3. Write Name & Roll No. Correctly.
4. Write Semester & Branch Correctly.

INSTRUCTIONS TO THE CANDIDATE FOR FILLING PART-II

1. Use blue or black ball point pen for writing alphabets & numerals in Boxes.
2. Carefully study the example before you start marking.
3. As shown in the example below blacken the circles completely.



4. Make no Stray marks on this sheet.
5. **DO NOT WRITE OR MARK ON THE BAR CODE.**

IN ORDER TO AVOID UPM (UNFAIR MEANS):

1. The Roll No. and Answer Book no. found elsewhere or any other symbol found in the answer book will be treated as unfair means.
2. Any tampering of Bar Code and Booklet no shall be treated as Unfair Means.
3. Do Not bring the materials like slip of paper/mobile/digital diaries/ study material/ revision notes in examination hall. Possession of the mobiles/ digital diaries/ electronic watch and any other electronic gadget except memory less scientific calculator shall be considered as UPM case.
4. Do not keep or paste currency note in answer script it shall be consider as UPM.

अनुचित साधन से बचने हेतु:

1. उत्तर पुस्तिका के निर्दिष्ट स्थान को ध्यानपूर्वक अनुक्रमिक एवं उत्तरपुस्तिका का क्रमिक कड़ी खोल न लिये तथा कोर्रों की किताब न बनाये क्योंकि यह अनुचित साधन प्रयोग की शक्ति से उत्तर है।
2. उत्तर पुस्तिका के साथीय अथवा उत्तर पुस्तिका संख्या या रोल नम्बर पर अनुचित साधन प्रयोग नाला जायेगा।
3. परीक्षा कक्ष में किताब वस्तुएं साथ न लाये, जैसे लिखे हुए सामान के टुकड़े, सीबार्ड्स, डिजिटल कालरी, कोरी, पुस्तक एवं सभी वस्तुएं जो अनुचित साधन से अन्तर्गत करी है। केवल संबंधित उत्तरपत्र में ही केभीटी रीम साइडविक केल्सुलेटर ले जाने की अनुमतिवा होगी।
4. उत्तर पुस्तिकाओं में कलम न चले न ही उत्तर पुस्तिका में चिन्कये। ऐसा काला अनुचित साधन प्रयोग की शक्ति से उत्तर है।

परीक्षार्थी के लिए निर्देश

1. प्रयोग पत्र एवं उत्तर पुस्तिका पर दिखे गये निर्देशों को ध्यान से पढ़ें।
2. कलम पृष्ठ के दूसरी तरफ कुछ न लिखें।
3. उत्तर पुस्तिका के पृष्ठों पर कोर्रों तालक लिखें।
4. प्रश्न पत्र पर अपने अनुक्रमिक के अतिरिक्त कुछ न लिखें।
5. प्रश्न पत्र कोड एवं प्रश्न पत्र कोड साक्ष्याती पूर्णत लिखें।
6. अपनी शक्ति स्पष्ट लिखें।
7. उत्तर पुस्तिका के पृष्ठों की संख्या देखें। अगर उत्तर पुस्तिका में पृष्ठ (1-24) से कम है या कटे हुए हैं, तो परीक्षा शुरू होने के पूर्व दूसरी उत्तर पुस्तिका ले लें।
8. प्रश्नपत्र को देख, यदि प्रश्नपत्र के विषय कोड, विषय का नाम तथा प्रश्न में कोर्रों त्रुटि है तो उसके परीक्षा शुरू होने के 30 मिनट के अन्दर कले निर्देशक को तालकाल सूचित करें, उसके बाद विवादीकरण द्वारा कोर्रों कार्यवाही नहीं की जायेगी।
9. प्रश्नों के उत्तर लिखने के लिये पेंसिल का प्रयोग न करें।
10. B कोरी या अतिरिक्त तालक नहीं दिया जायेगा।

INSTRUCTIONS TO THE CANDIDATE

1. Read the instructions carefully given on the Question Paper Admit Card & Answer Script.
2. Do not write anything on back side of the cover page.
3. Write on both sides of pages of answer book.
4. Do not write anything on question paper except Roll Number.
5. Write Paper Code & Question Paper Id carefully.
6. CHECK the number of pages (1-32) or any other kind of damage in your answer script, if found than change the answer script immediately before the commencement of examination.
7. CHECK the Question Paper for any kind of discrepancy e.g. Subject Code, Subject Name and Question of the Question Paper during first THIRTY MINUTES of the commencement of the exam, so that it can be corrected in TIME. After that no corrections shall be entertained by the university.
8. Do not use pencil for answering the question.
9. Write status correctly e.g. those appearing in carry over paper should fill in status as Carry Over. Those appearing as Ex-Students should fill in status as ex.
10. No supplementary answer book & graph paper will be provided.

INSTRUCTIONS TO THE CANDIDATE FOR FILLING PART-IV

1. Use blue or black ball point pen for writing alphabets & numerals in Boxes.
2. Use blue or black ball point pen for filling the circles.

	1	8	1	5	4	3	2	1	6	9
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Note - If your Roll No. is of 10 digits. Please leave first three columns.



SECTION A

Ques 1 (a)

Right Shares

- Rights shares are the type of shares which are issued to its employees before offering them in the market.
- Right shares gives the employee the right to purchase the shares of the company before they are being offered to public.
- Sometimes the right shares are offered to employees at a discounted price also then the price that are offered in the market.

The Right sh

- The employees can either purchase the shares by themselves or can transfer the right to someone else to purchase the shares that are issued to them under right shares.
- The employee can also deny from buying the rights shares.



Ques. 1 (b)

Buy back of Shares

- Buy Back of shares refers to buying the shares of the company that are issued in the market by the company itself.
- Buy back often done at premium price that is prevailing in the market so that company can buy the shares by giving the shareholders the premium price.
- Buy Back of shares is often done to take the control back in the hands of the company.
- whenever there is over capitalisation in the company. Then company prefers buying back its shares from the secondary market.



Page No.									
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Ques. 1 (c)

Forfeiture of Shares

forfeiture of shares refers to forfeiting or taking back the shares issued if the share holder fails to pay any allotment/calls money after being called up by the company.

If the share holder fails to pay the allotment/calls amount after being called up then company has to give a 14 days notice to the shareholder to pay the remaining amount.

But after those 14 days if the shareholder still fails to pay the remaining amount then after passing the resolution the company may forfeit the shares issued to that share holder.

To what extent forfeited shares can be reissued at discount:-

The forfeited share can be reissued at discount but only upto the extent of amount being forfeited on those shares.



Paper Code

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04

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✓
Ques. 1 (d)

Zero coupon Bonds.

- Zero coupon Bonds are a kind of financing instrument that is often issued by the company to finance the company by taking money from those to whom the Zero coupon Bonds are issued.
- There are two types of Bonds :-
 - specific coupon Bonds
 - zero coupon Bonds.
- Specific coupon Bonds are those on which the specific interest rate is decided by the company.
- And on the contrary, Zero coupon Bonds are those on which no specific percentage of interest is decided by the company but instead the rate of return on these coupon Bonds is fluctuating as per market.



Question 1 (c)

Sinking funds

- sinking funds are a type of fund which are being stored for a specific purpose.
- The sinking fund is represented in the liability side of the balance sheet under the head Reserves & surplus.
- The sinking fund is created out of the profits of the company.
- These funds are often utilised during the sinking fund related losses.
- entry for creating sinking fund is:-
 - profit & loss A/c dr
 - To sinking fund A/c
 - (Being sinking fund created.)

Question 1 (F)Profit Prior to Incorporation

✓ When the company is incorporated by under companies act then at the end of the year profits are being divided in two parts :-

- ① Profit prior to incorporation
- ② Profit post incorporation.

Business Purchased (1/4/24)	Prior profits	Incorporation date (1/7/24)	Post profits	end of financial year (31/3/25)
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Diagram showing arrows indicating the flow of profit from Business Purchased to Incorporation date, and from Incorporation date to end of financial year.

✓ From the above example,
profit prior to incorporation refers to the profit earned between the date of Business being purchased to the date of incorporation.

That is, from 1/4/24 to 1/7/24,
the profit is known as prior profit.
And it is transferred to capital
Reserve.

→ The profit between incorporation date and end of financial year is known as

→



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08

Profit after incorporation.


→ That is the Profit from 1/7/24 to 31/4/25.

→ This profit is transferred to statement of Profit & loss at the end of the year.

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Ques. 1 (a)Distinction  Between Shares & Debentures.

Basis	Shares	Debentures.
Definition	Shares are the parts of capital that is divided to provide ownership to the shareholders.	Debentures are the certificates that create the debt or show that acknowledgement that the debt is taken.
Voting Rights	Shareholders have voting rights in the company decisions. 	Debenture holders do not have any voting rights in the company decisions.
Returns	The share holders return is not pre-decided, it depends on the profit of the company.	Debenture holders return is pre-defined in the form of percentage (%) written on the debenture certificate.
Returns in loss	Shareholders do not get any dividend when the company is in loss.	On the other hand debenture holders can the interest even when the company is in loss.



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10

Management.

share holders are the part of management of the company.

Debenture holders are not the part of management of the company.

Heads.
representation

Share capital is shown under 'share holders fund head'.

Debentures are shown under long term borrowings head.

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Ques. 1 (h)

Purchase consideration in Amalgamation.

- Amalgamation refers to the merger or absorption of two companies into one.
- Amalgamation is of two types:-
 - In the nature of Purchase.
 - In the nature of merger.
- Purchase consideration refers to the consideration which is being given by the transferee company, (the company which is purchasing the business) to the transferor company (the company who is selling its business) as a consideration for amalgamation.

Purchase consideration can be in three ways

In solely cash.

In this case the purchase consideration is given in the form of cash only.

In the form of shares of new company.

In this case P.C. is given in the form of shares only.

In both the share as well as the cash.

In this case the P.C. is given in mixed form i.e. in cash + shares.



The following entries should be passed in purchase consideration in amalgamation.

✓ Premium Purchase A/c dr xx
 To Liquidators A/c xx
C —————)

Assets dr xx
Goodwill dr xx
 Business Purchase cr xxx
 Liabilities cr xxx
 Capital Reserve cr xxx

C —————)
Liquidators A/c dr xx
 To Bank A/c cr xx
C —————)





Ques. 1(i)

Reduction of share capital

✓ Reduction of share capital refers to reducing the amount of share capital of the company.

→ It is done, when there is overcapitalisation in the company and the company wants more control in its hands then it reduces the share capital of the company.

~~It can be~~

→ The following entries are to be passed in reducing the share capital:-

• Equity share capital dr XXX
 To Eq. share holders Alc cr. XXX
(Being ESC reducing)

• Equity share holders Alc dr. XXX
 Reconstruction Alc dr. XXX
 To Eq. share capital Alc XXX
(Being Eq. Sh. Capital Reduced).

• Capital Reserve Alc dr XXX
 To Reconstruction Alc cr XXX
(Being bal. trf to CR)



SECTION (B)

Question (2)

Journal Entries

Particulars	Dr.	Cr.
Bank A/c dr	21,75,000	
To Eq. Share Application A/c (Being application money received)		21,75,000
Eq. Share Application A/c	21,75,000	
To Bank		3,00,000
To Eq. Share Capital		15,00,000
To Eq. Share Allotment A/c. (Being Eq. Sh. App. due)		3,75,000
Eq. Share Allotment A/c	20,00,000	
To Eq. Share Capital A/c (Being allotment due)		1,50,000
To Security Premium		5,00,000
Bank A/c (Being Allotment due)		
Bank A/c	16,12,000	
calls-in-Advance		
To Eq. Share allotment A/c (Being eq. share allotment due)		16,12,000
Eq. Sh. 1st & final call A/c	20,00,000	
To Eq. share capital (Being calls due)		20,00,000

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Bank A/c	19,54,000	
To Eq. share 1 st & final call. (Being amount received).		19,54,000
Share Capital A/c	11,50,000	
Security Premium A/c	1,00,000	60,000
To Share forfeiture A/c		4,000
To share Allotment		13,000
To Share 1 st & final call. (Being shares forfeited).		4,000
Share Bank A/c		
To share Capital		
To s		
Bank A/c	10,35,00	
Share forfeiture A/c	11,500	
To share capital A/c (Being shares reissued)		11,500
Share forfeiture A/c dr	4,050	
To Capital Reserve A/c (Being Bal. transferred to Capital Reserve).		4,050

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Paper Code

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SECTION - CQuestion (7)

Goodwill refers to the profit being earned extra due to reputation & connections in the market.

There are diff. methods of valuation of goodwill :-

- (a) Average method :-
In this method average profit of all years are added & divided by no. of years.
& H. multiplied by no. of purchase years.

Average profit \times No. of purchase years

- (b) Weighted avg method :-
In this method weights are prescribed to each year in finding avg profit :-

Weighted Avg profit \times No. of purchase years.



(iii) Super profit method:-

$$\begin{aligned} \text{Actual profit} - \text{Normal profit} \\ = \text{Super Profit} \end{aligned}$$

$$\text{Goodwill} = \text{Super Profit} \times \text{No. of purchase years.}$$

(iv) Capitalisation of Super profit method:-

$$\begin{aligned} \text{Actual profit} - \text{Normal profit} \\ \Rightarrow \text{Super Profit.} \end{aligned}$$

$$\text{Goodwill} \Rightarrow \frac{\text{Super Profit}}{\text{NRR}} \times 100 - \text{Capital employed}$$

Calculation of Goodwill \Rightarrow

$$\begin{aligned} \text{Normal profit} &= \text{Capital employed} \times \text{NRR} \\ &\Rightarrow 360000 \times 10\% \\ &\Rightarrow 36000/- \end{aligned}$$

$$\begin{aligned} \text{Super Profit Avg. Profit} &= \frac{30000 + 10000 + 70000}{3} \\ &\Rightarrow 70000/- \end{aligned}$$

$$\text{Super Profit} \Rightarrow \text{Actual profit} - \text{Normal Profit}$$





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$$\Rightarrow \checkmark 40000 - 36000$$
$$\Rightarrow 4000$$

→ Goodwill $\Rightarrow \frac{\text{Super Profit}}{\text{NRR}} \times 100$ (to capital employee)

$$\Rightarrow \frac{4000 \times 100}{10} = 40000$$

$$\Rightarrow 40000/-$$

→ All of the above methods are used in calculation of Goodwill.

→ During the purchase of Business the entry of Goodwill is as follows.

\checkmark
A/c dr
Goodwill A/c dr.

To liabilities A/c

To Bank A/c

(Being Business purchase).

→ Valuation of Goodwill is important to measure the correct value of Business.

Goodwill is the cause of extra profit over Normal profit on capital employed.

→



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— There are many nature of goodwill :-

— The goodwill that moves with the owner of business. Dog goodwill.

— The goodwill that remains same even if the owner changes. Cat goodwill.

— And other nature of goodwill are :-
Pat goodwill & Strange goodwill.



Do Not Write anything in this Portion



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23





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24

Rough Page

46000

$$\frac{500 \text{ fpp}}{625 \text{ fpp}} = \frac{1000}{x}$$

$$500x = \frac{250000}{500}$$

$$x = 500$$

$$1000 \times 3 = 3000$$

$$1000 \times 4 = 16000$$

$$+ 7000$$

$$= 23000$$

1000
7500

11500

Sh. 11500
Sp. 1000

$$\frac{15000}{9500} \Rightarrow \frac{60000}{13000}$$

$$+ 7500$$

$$= 30000$$

$$16000$$

$$4000 \times 4 = 16000$$

$$4000 \times 3 = 12000$$



Do Not Write anything in this Portion