



Chhatrapati Shahu Ji Maharaj
University, Kanpur

Answer Script Details
Barcode 11148547

Roll No. 23072000277
Total Mark 63/75.00

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	4/5	7A	4.5/5				
1B	4/5	7B	4.5/5				
1C	5/5	7C	4/5				
1D	3/5	8	0/15				
1E	2/5	9	0/15				
1F	5/5						
1G	5/5						
1H	5/5						
1I	4/5						
2	13/15						
3A	0/5						
3B	0/5						
3C	0/5						
4	0/15						
5	0/15						
6A	0/7						
6B	0/7						

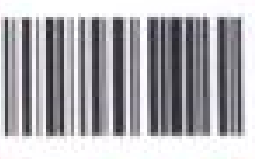
Chhatrapati Shahu Ji Maharaj University Kanpur, Uttar Pradesh

PART-I

Date of Exam: 08/12/2025 Seat: 3rd
 Paper Code: COM501T Subject: Corporate Accounting Year: 5th Sem
 Name of Candidate: DISHA PORWAL
 Roll No.: 23072000277
 Signature of Candidate: *Disha*
 Signature of Registrar: *Ashwanish*
 UETI Feedback

PART-II

MARKS OBTAINED										
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Total Marks in Figure						Max. Marks				
Total Marks in Words										


C010501T
 Paper Code

Signature of Evaluator

PART-III

Course: B.com
 Session: 2025-26 Year-Semester: 5th Sem
 Subject: Corporate Accounting
 Paper Code: C010501T
 Exam Date: 08/12/2025
 Name of Candidate: DISHA PORWAL
 Father's Name: PRAVEEN KUMAR P
 ORWAL

register no. of the College Code: EW02
 other id no. of the Exam Centre Code: EW02

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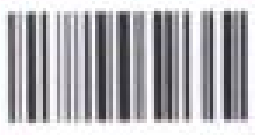
other no. of the Type of Exam:

online Paper oral exam
 offline Paper for the other

ANSWER BOOKLET NO.

11148547

C010501T
Paper Code



PART-IV

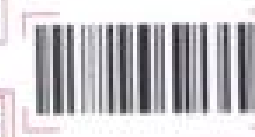
system id no. Enrollment Number: CSJMA23000131507

other id no. of the Candidate's Roll Number: 23072000277

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other id no. of the Paper Code: C010501T

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70	71	72	73	74	75	76	77	78	79
80	81	82	83	84	85	86	87	88	89
90	91	92	93	94	95	96	97	98	99


Disha
 Signature of Candidate

Ashwanish
 Signature of Registrar

परीक्ष केंद्र - EW-02

C.R. Feedback

C.R. Feedback

Note: 1. Candidates are advised to check their roll number and other details before the exam. 2. Candidates are advised to check the date and time of the exam.

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 UFM (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 UFM case.
4. Do not keep or paste currency note in answer script it shall be consider as UFM.

अनुचित साधन से बचने हेतु:

1. उत्तर पुस्तिका के निर्दिष्ट स्थान को छोड़कर अनुक्रमिक एवं उत्तरपुस्तिका का क्रमका नहीं और न लिखें तथा कोई भी चिह्न न बनाएँ क्योंकि यह अनुचित साधन प्रयोग की परिधि में आता है।
2. उत्तर पुस्तिका के बाहरीक अथवा उत्तर पुस्तिका संख्या पर टिकट करने पर अनुचित साधन प्रयोग माना जावेगा।
3. परीक्षा कक्ष में निम्न वस्तुएं लाया न जाए, जैसे लिखे हुए कागज के टुकड़े, नोटबुक, डिजिटल कालरी, कोई घुलनाक वह सभी वस्तुएं जो अनुचित साधन के अन्तर्गत आती हैं। संवत् संशोधित प्रश्नपत्र में ही निर्भरी तैयार साइटडिजिटल कैलकुलेटर ले जाने की अनुमति प्राप्त होगी।
4. उत्तर पुस्तिकाओं में कागज न रखें न ही उत्तर पुस्तिका में विपरीत। ऐसा करण अनुचित साधन प्रयोग की परिधि में आता है।

परीक्षार्थी के लिए निर्देश

1. प्रवेश पत्र एवं उत्तर पुस्तिका पर दिखे गये निर्देशों को ध्यान से पढ़ें।
2. कागज पृष्ठ को दूसरी तरफ मुड़ा न लिखें।
3. उत्तर पुस्तिका के पृष्ठों पर टिकट लगाएँ।
4. प्रश्न पत्र पर अपने अनुक्रमिक को अतिरिक्त मुद्रा न लिखें।
5. प्रश्न पत्र कोड एवं प्रश्न पत्र कोड साक्षात्कारी पूर्ण लिखें।
6. अपनी स्थिति 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 की पूर्व दूसरी उत्तर पुस्तिका ले लें।
8. प्रश्नपत्र को देख, यदि प्रश्नपत्र को विषय कोड, विषय का नाम तथा प्रश्न में कोई त्रुटि है तो उसके परीक्षा शुरू होने की 30 मिनट के अन्दर सब विवरण को तत्काल सूचित करें, उसके बाद विस्तृत/संशोधित द्वारा कोई कार्यवाही नहीं की जायेगी।
9. प्रश्नों के उत्तर लिखने के लिये पेंसिल का प्रयोग न करें।
10. क कोई या अतिरिक्त काग नही 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 then 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.

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Note - If your Roll No. is of 10 digits, Please leave first three columns



Answer 1(a) - Right share

Right share refers to that share which is provided to existing shareholder a right to purchase additional shares at discount price or price lower than current market value.

Features

- 1) Additional shares: The company has provided new share to its own shareholders of the company.
 - 2) Discounted Price: The value of share capital is lower than current market value.
 - 3) Right to Shareholder: Only the existing shareholder have the right to purchase additional shares.
 - 4) Fresh share / New share: The company has present its new share to existing shareholder.
 - 5) Increase the share capital but not shareholder: Under the right issue share the shareholder does remain same but share capital increases.
- Other name - Right issue share



Answer ⁽¹⁾/_(b) ^{1(b)} Buy-Back of shares

Buy-Back of shares means the company bought back its own shares from the shareholders of their own company.

Buy-Back shares also known as treasury shares.

Buy Back of shares can be done with the Security Premium Reserve of the company.

Features

- 1) Treasury Shares: Buy-Back shares also known as treasury share such that it considered as treasure to the company.
- 2) Use of Security Premium Reserve - The company buy back its own share with balance of security premium reserve.
- 3) Reduced shareholder - By purchasing own shares back will lead to reduced in shareholders of the company.
- 4) Benefit to company



Answer 1(C): Forfeiture of Shares

Meaning

Forfeiture of share means the cancellation of share capital due to non-payment of call due. When the shareholder is unable to pay the due amount during specific period of time, then company forfeit the shares of such shareholder.

Features

- 1) canceling the share capital: When shareholder doesn't pay the due amount, the company has a right to forfeit the share.
- 2) Non-payment of calls due: The amount due on calls if not paid, the company first give notice to shareholder to pay the due amount even though it is not paid, the shares are forfeited.

Forfeited shares are reissue at discount to the extent amount which the forfeited shares, receives whatever amount before non-payment except security premium Reserve.

Ex - Reissue @ ₹ 5 each fully paid up 10.

Ex. A shareholder Ram having 100 equity shares @ ₹ 10 each does not pay the call amount.
Application = ₹ 2, Allotment = 3; calls = ₹ 5



Entry:-

Bank A/c Dr. 200/
 To Equity share Application A/c / 200
(Being application amt. received)

Equity share application A/c Dr. 200/
 To Equity share capital A/c / 200
(Being app. transferred to E.S.)

Equity share allotment A/c Dr. 300/
 To Equity share capital A/c / 300
(Being allotment due)

Bank A/c Dr. 300/
 To Equity share allotment A/c / 300
(Being allotment money received)

Equity shares 1st & final call A/c Dr. 500/
 To Equity share capital A/c / 500
(Being calls due)

Calls in arrears A/c Dr. 500/
 To Equity share 1st & final call A/c / 500
(Being money not received)

Equity share capital A/c Dr. 1000
 To share forfeited A/c 500
 To Calls in arrears A/c 500
(Being share forfeited)

Bank A/c Dr. 500/
Share forfeiture A/c Dr. 500/
 To Equity share capital A/c / 1000

Do Not Write anything in this Portion



Answer 1(d) Zero-Coupon Bonds.

- Zero coupon Bonds are those types of Bonds in which the company doesn't provide any dividend or any type of Return to certain specific period of time as it enables the company to grow and develop its Balance sheet position or financial position of the company. By issuing zero-coupon Bonds there is no return in such type issue of zero coupon Bonds by the company as the capital's total investment remains same for specific period.

Hence, it is helpful in strengthening the company's Balance sheet position & statement of profit & loss account of the company.

As zero coupon Bonds are the borrowing the company who issued such kind of zero-coupon Bonds.



- Answer 1(e): Sinking Fund.

Sinking Fund, are those funds which are reserved during the redemption of Debenture (long-term Borrowing).

These funds are utilised on write off losses on issue of Debenture.

Do Not Write anything in this Portion



Answer 1(f) : Profit Prior to Incorporation

Profit Prior to Incorporation means the Profit which is created before getting Certificate of Incorporation by Registrar. This Profit transferred into Capital Reserve of the company.

This Profit Prior to Incorporation includes Interest on vendor's capitals, Prepaid Advertisement expenses etc.

Profit Prior to Incorporation is Based on

- Time Ratio

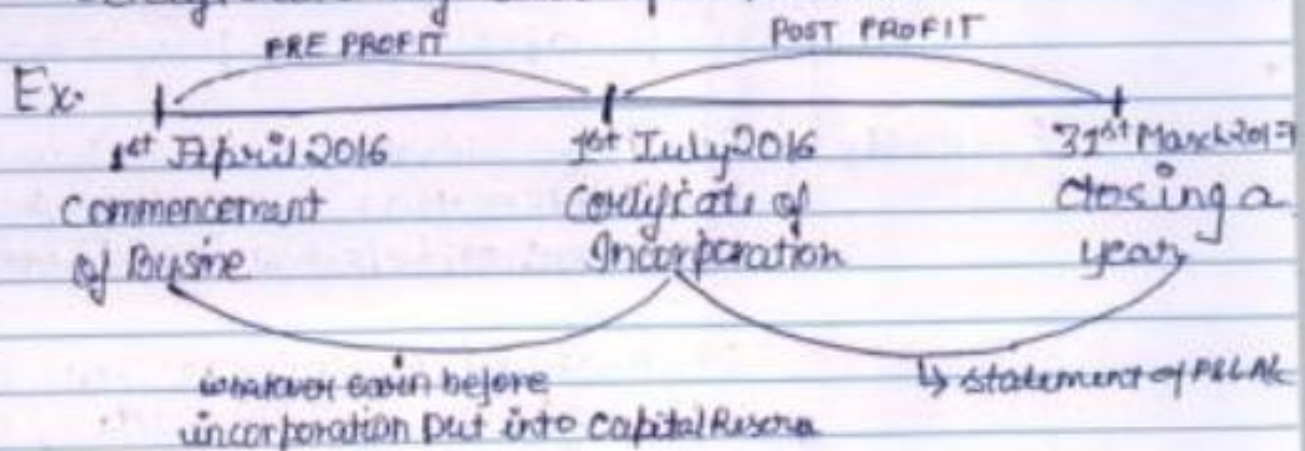
[Period of commencement to Incorporation ;
Period of Incorporation to closing year]

- Sales Ratio

[Sales before incorporation ; sales
after incorporation]

- Weighted Ratio.

Profit Prior to Incorporation is determined by [Income - Expenses] before getting Certificate of Incorporation.

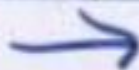




Answer 1 (g)

Basis	Shares	Debenture
Definition	Shares are the part of the capital of company	Debentures are the long-term borrowings of the company.
Nature	It constitute capital of company	It constitutes a loan
Members	Shareholders are the members/owner of the company	Debenture holders are the creditors of the company
Rate of Dividend	Rate of Dividend is not fixed	Rate of Interest is fixed
Voting Rights	Shareholders have the voting right in the company	debenture holder doesn't have voting right in the company
Dividend Declaration	Dividend is declared if there is profit	Dividend is declared whether profit or not.
Preference	They have lesser preference than debenture on Repayment	They have preference on Repayment before Shareholders
Charge	It does not have any charge	It have charge on assets of company

Do Not Write anything in this Portion





Basis	Share	debenture
Types	Equity share, Preference share, Bonus share, Right issue share, Treasury share, differential voting Right Share etc.	Convertible / Inconvertible debenture Redeemable / Non-Redeemable debenture Secured / unsecured debenture.
Maturity	Shareholders are life continuing & will be wind up after liquidation	They have fixed / maturity period.



Under Amalgamation, Answer 1(h) Purchase Consideration

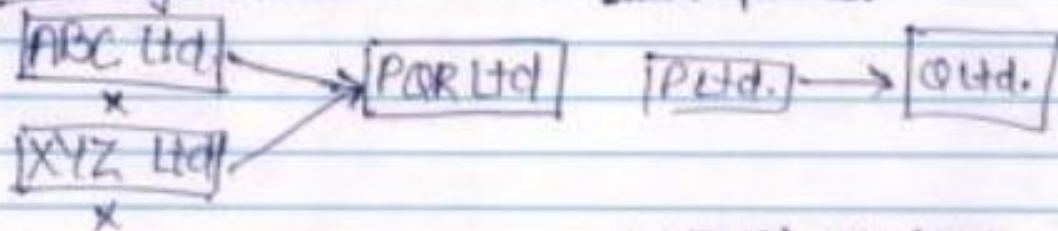
Purchase consideration meaning:-

It means the aggregate of share capital or other securities issued by the Company & the Balance payment made in the form of cash or other assets.

Amalgamation means when two or more company are combining into one by merger or by one taking over the other.

It includes three activities as follows.

- ① Amalgamation ② Absorption

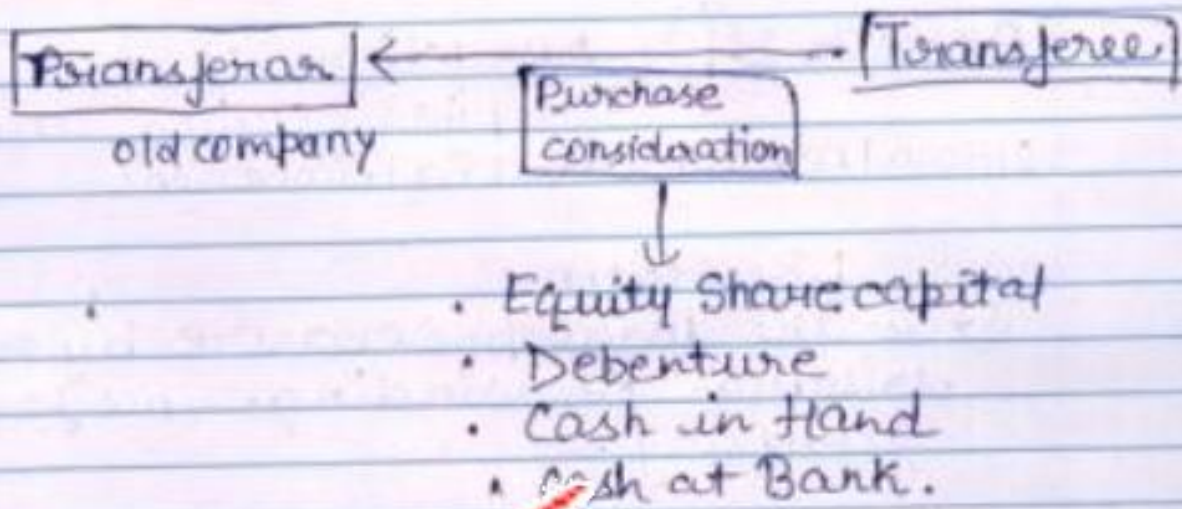


When a company lose its existence & formed into new company.

a small company merges with big company.

- ③ External Reconstruction
[ABC Ltd] → [XYZ Ltd]

a company lose its existence & new name company was



• The amount given by transferee to transferor company is purchase consideration

• The amount given in respect of any business purchased, the transferor company received a purchased consideration by transferee.



Answer 1(i) Reduction of share capital comes under Internal Reconstruction & Liquidation.

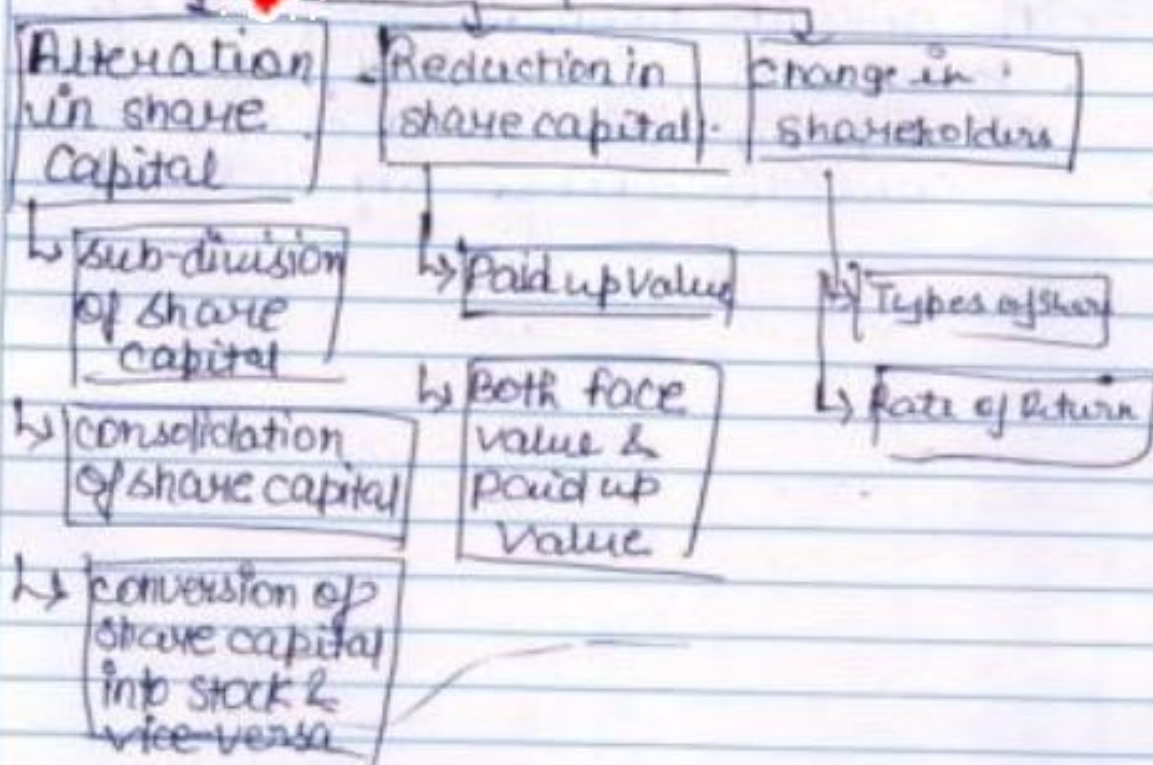
Liquidation

It is the legal procedure by the tribunal on winding up of company.

Internal Reconstruction

Rearrange & Rebuild the company Balance Sheet position.

Types of Reconstruction



Do Not Write anything in this Portion



Reduction in share capital means reduce the paid up value or face value or both the value of share capital of the company to achieve the purpose of saving company from winding up & bearing indefinitely losses in Balance sheet.

The Debenture holder, Equity Share holder whatever sacrifices is called reduced amount in share capital.

Sec. B



Paper Code
C 0 1 0 5 0 1 T



14

Answer 2.

Ansh Ltd.

Particulars		Dr. Amount	Cr. Amount
Bank A/c	Dr.	21,75,000	
To Share Capital Application A/c (Being application money received)			21,75,000
Share Application A/c	Dr.	21,75,000	
To Share Capital A/c (50000)			15,00,000
To Bank A/c (1,00,000)			3,00,000
To Share Allotment A/c (50000 x 0.75) (Being application money t/f to capital A/c)			3,75,000
Share Allotment A/c	Dr.	20,00,000	
To Share Capital A/c			15,00,000
To Security Premium Reserve A/c (Being allotment money due)			1,00,000
calls in advance A/c	Dr.	3,75,000	
Bank A/c	Dr.	16,12,000	
Calls in advance A/c	Dr.	13,000	
To Share Allotment (Being allotment received except ajay (1/4th of 4000 shares))			20,00,000
Share first & final call A/c		20,00,000	
To Share Capital A/c (Being first & final call due)			20,00,000
Bank A/c		19,60,000	
Calls in advance A/c (10000 x 4 + 4000 x 4)		40,000	
To Share first & final call A/c (Being first & final received except ajay & vijay)			20,00,000

Do Not Write anything in this Portion



Particulars	Dr. Amount	Cr. Amount
Share capital A/c Dr.		
Sett Share		
Share capital A/c	1,00,000	
Security Premium Res. A/c Dr.	4,000	
To Share forfeiture A/c		51,000
To call's reserve A/c (Being share forfeited)	53,000	53,000
Bank A/c	90,000	
Share forfeiture A/c Dr.	10,000	
To Share capital (Being share issue)		1,00,000
Share forfeiture A/c Dr.	41,000	
To capital Reserve A/c (Being forfeited amt. of to capital Reserve)		41,000



Prasanna Basis Ratio

GPE ✓ 5,00,000

28 : 20

5 : 4

Do Not Write anything in this Portion



Different Methods of calculating value of Goodwill

① Average Profit Method

② Super Profit Method

③ Capitalisation Method

④ Annuity Method

Average capital employed = 3,60,000

Normal rate of return = 10%

Average Profit = $\frac{30,000 + 40,000 + 50,000}{3}$

= $\frac{120,000}{3}$ = 40,000

Normal Profit = $\frac{\text{Average capital} \times \text{NRR}}{100}$

(NRR: Normal rate of return) $\Rightarrow 3,60,000 \times \frac{10}{100} = 36,000$

Super Profit \Rightarrow Average Profit - Normal Profit

$\Rightarrow 40,000 - 36,000$

$\Rightarrow 4,000$

Capitalised value

of Goodwill = Super Profit $\times \frac{100}{\text{NRR}}$



$$\Rightarrow 4,000 \times \frac{100}{10}$$

$$\Rightarrow 40,000 \text{ Ans}$$

Average Profit Method:

Under Average Profit Method, we aggregate the sum of profit of given preceding years and divided number of years.

$$\text{Average Profit} = \frac{\text{Profit 1st year} + \text{Profit 2nd year} + \text{Profit 3rd year}}{3}$$

$$\text{Goodwill} = \text{Average Profit} \times \text{No. of Purchase Years}$$

Super Profit Method

Under Super Profit Method, we determine the difference between expected profit and actual profit.

$$\text{Super Profit} = \text{Average Profit} - \text{Normal Profit}$$

$$\text{Normal Profit} = \frac{\text{Average Capital Employed} \times \text{Normal Rate of Return}}{100}$$

$$\text{Average Capital Employed} = \frac{\text{Total Assets} - \text{Total Liability} - \text{Preliminary exps} - \text{discount on issue of share/ debenture}}{2}$$

$$\text{Goodwill} = \text{Super Profit} \times \text{No. of Purchase Years}$$

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Annuity Method

Average Profit Method

Super Profit Method

↓
 $\text{Goodwill} = \text{Average Profit} \times \text{Annuity \%}$

↓
 $\text{Goodwill} = \text{Super Profit} \times \text{Annuity \%}$

Capitalised Value of Goodwill

Average Profit Method

Super Profit Method

↓
 $\text{Goodwill} = \frac{\text{Average Profit} \times 100}{\text{NRR}}$

↓
 $\text{Goodwill} = \frac{\text{Super Profit} \times 100}{\text{Profit NRR}}$



Paper Code

1	2	3	4	5	6	7	8
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20

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X



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21

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X

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22

X



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23

X

RoughApp. $\rightarrow 3$ Allo $\rightarrow 4$ — (1) S.P.RCals. $\rightarrow 4$ 50,000
$$\frac{25}{625,000} : \frac{204}{5,00,000}$$

$$\begin{array}{r} 16,25,000 \times \text{X} \quad 18,75,000 \\ 6,25,000 \quad \quad \quad 75,000 \\ (5,00,000 \times 0.75) \quad 3,75,000 \end{array}$$

$$\begin{array}{l} 1000 \times (5 : 4) \times 10000 \\ 5000 : 4000 \end{array}$$

$$\begin{array}{l} 6000 \times 6 = 36000 \\ 4000 \times 3 = 12000 \end{array}$$

$$\begin{array}{r} 48000 \\ 53000 \\ \hline 191000 \end{array}$$

$$\begin{array}{l} 5000 \times 3 = 15000 \\ 4000 \times 3 = 12000 \\ 3000 \\ 4000 \times 4 = 16000 \\ 7500 : 6000 \times 4 \\ 7500 \times 3 = 00 \end{array}$$

$$\begin{array}{r} 34000 \\ 16000 \end{array}$$

Do Not Write anything in this Portion