

Roll No.-----

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प्रश्नपुस्तिका क्रमांक
Question Booklet No.

O.M.R. Serial No.

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प्रश्नपुस्तिका सीरीज
Question Booklet Series
C

B.Com. (Honors) (Fifth Semester)
Examination, February/March-2022
BCHO-504
Corporate Accounting
(for Regular Students)

Time : 1:30 Hours

Maximum Marks-100

जब तक कहा न जाय, इस प्रश्नपुस्तिका को न खोलें

- निर्देश : —
1. परीक्षार्थी अपने अनुक्रमांक, विषय एवं प्रश्नपुस्तिका की सीरीज का विवरण यथास्थान सही— सही भरे, अन्यथा मूल्यांकन में किसी भी प्रकार की विसंगति की दशा में उसकी जिम्मेदारी स्वयं परीक्षार्थी की होगी।
 2. इस प्रश्नपुस्तिका में 100 प्रश्न हैं, जिनमें से केवल 75 प्रश्नों के उत्तर परीक्षार्थियों द्वारा दिये जाने हैं। प्रत्येक प्रश्न के चार वैकल्पिक उत्तर प्रश्न के नीचे दिये गये हैं। इन चारों में से केवल एक ही उत्तर सही है। जिस उत्तर को आप सही या सबसे उचित समझते हैं, अपने उत्तर पत्रक (O.M.R. ANSWER SHEET) में उसके अक्षर वाले वृत्त को काले या नीले बाल प्वाइंट पेन से पूरा भर दें। यदि किसी परीक्षार्थी द्वारा निर्धारित प्रश्नों से अधिक प्रश्नों के उत्तर दिये जाते हैं तो उसके द्वारा हल किये गये प्रथमतः यथा निर्दिष्ट प्रश्नोत्तरों का ही मूल्यांकन किया जायेगा।
 3. प्रत्येक प्रश्न के अंक समान हैं। आप के जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
 4. सभी उत्तर केवल ओ०एम०आर० उत्तर पत्रक (O.M.R. ANSWER SHEET) पर ही दिये जाने हैं। उत्तर पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
 5. ओ०एम०आर० उत्तर पत्रक (O.M.R. ANSWER SHEET) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाय।
 6. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी प्रश्नपुस्तिका बुकलेट एवं ओ०एम०आर० शीट पृथक—पृथक उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें।
 7. निगेटिव मार्किंग नहीं है।
- महत्वपूर्ण : — प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्नपुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्ष निरीक्षक को दिखाकर उसी सीरीज की दूसरी प्रश्नपुस्तिका प्राप्त कर लें।

1. _____ on shares have priority over payment of paid up share capital of that class.
(A) Calls in advance
(B) Calls in arrear
(C) Partially paid up shares
(D) Debentures
2. Average super profits of a company Rs. 20,000. Present value of annuity of rupee one per annum at 10% interest for 5 years is 3.76. What will be the value of goodwill by annuity method:
(A) 75,600
(B) 10,000
(C) 1,10,000
(D) 90,000
3. Out of which method are related to value of shares:
(A) Net assets method
(B) Income valuation method
(C) Fair value method
(D) All of these
4. Bonus shares can be issued out of :
(A) Securities premium reserve account
(B) Capital reserve
(C) General reserve
(D) All of these
5. The buy-back of shares should be completed within period from the date of passing the special resolution :
(A) 12 Months
(B) 24 Months
(C) 1 Month
(D) 1 Year

6. Preference shares of a company cannot be redeemed:
- (A) At par
 - (B) At premium
 - (C) At discount
 - (D) None of these
7. According to schedule I table F of the 2013 act a company can pay interest on calls-in advance at the rate of :
- (A) 6% p.a.
 - (B) 7% p.a.
 - (C) 12% p.a.
 - (D) 18% p.a.
8. The final accounts of a limited company, directors' remuneration is :
- (A) Debited in the trading account
 - (B) Debited in the profit and loss account
 - (C) Debited in the appropriation account
 - (D) Deducted from share capital in the Balance sheet
9. EPS depends on net profit available to _____ Shareholders.
- (A) Equity
 - (B) Preference shares
 - (C) Debenture
 - (D) Both (A) and (B)
10. NRR stands of _____.
- (A) Normal rate of return
 - (B) Non resident
 - (C) Natural rate of return
 - (D) Nil rate of return
11. Yield value is based on the assumption that _____.
- (A) Revenue realisation
 - (B) Going concern
 - (C) Prudence
 - (D) Cost concept

12. Calculate goodwill according to the capitalisation of average profit method:
- i. Actual average profit is 80,000
 - ii. Normal rate of return is 10%
 - iii. Total Assets are 10,00,000
 - iv. Outside Liabilities are 4,00,000
- (A) 8,00,000
(B) 6,00,000
(C) 2,00,000
(D) 4,00,000
13. Ashok Ltd. issued 1,000 12% debentures of 100 each in 2012, interest payable being on 30th June and 31st Dec every year. On 30th April, 2014, the company purchased 400 debentures at 97 and cancelled them on 31st May, 2014. You are required to calculate the fair value if the price paid is cum interest :
- (A) 40,400
(B) 39,600
(C) 37,200
(D) 36,600
14. X Ltd. Increases its share capital by issue of 2 shares at 15 each for every 4 share held. The market price of its existing shares is 17 cum-right. Find out the value of right :
- (A) 0.67 approx.
(B) 0.76 approx.
(C) 1.67 approx.
(D) 1.16 approx.
15. The profit of a company (whose capital is divided into 25000 shares of 10 each) for the last 3 years are 50,000; 60,000 and 40,000. The fair investment return is taken at 10% p.a. Find out the value of company's share :
- (A) 15
(B) 20
(C) 25
(D) 30

16. Shares of 100 converted in shares of 10 is termed as _____.
(A) Consolidation
(B) Subdivision
(C) Conversion
(D) None
17. Shares stock means _____.
(A) Closing Stock of Shares
(B) Average Stock of Shares
(C) Opening Stock of Shares
(D) Bunch of Fully paid Shares
18. The main object of amalgamation is _____.
(A) To minimize the expenses
(B) To stop competition
(C) To facilitate distribution
(D) All of the above
19. When the expenses of liquidation are to be borne by the vendor company debits _____.
(A) Realization Account
(B) Bank Account
(C) Goodwill Account
(D) None of the above
20. Depreciation Accounting is based on the Indian Accounting Standard :
(A) AS 4
(B) AS 5
(C) AS 10
(D) AS 6
21. Cash Flow Statement is prepared as per the Indian Accounting standard :
(A) AS1
(B) AS2
(C) AS3
(D) AS5

22. _____ list gives the names and holdings of equity shareholders.
- (A) List F
 - (B) List G
 - (C) List H
 - (D) List A
23. Preparation of consolidated statements as per AS 21 is:
- (A) Optional
 - (B) Mandatory for all
 - (C) Mandatory for listed companies.
 - (D) Mandatory for PVT. companies.
24. Minority Interest includes:
- (A) Share in share capital
 - (B) Share in capital profit
 - (C) Share in revenue profit
 - (D) All of the above
25. Preparation of Holding Companies Accounts Deals with:
- (A) AS-22
 - (B) AS-21
 - (C) AS-25
 - (D) AS-12
26. Pre-acquisition profit in subsidiary company is considered as:
- (A) Revenue Profit
 - (B) Capital Profit
 - (C) Goodwill
 - (D) None of the above
27. On a consolidated balance sheet, if the shares of a company have been bought for more than the balance sheet value then the difference would appear as:
- (A) Goodwill
 - (B) Capital reserve
 - (C) Loss on purchase
 - (D) Profit on purchase

28. The amount is available after payment to unsecured creditors it will distributed to _____.
- (A) Preference shareholders then Equity share holders
 - (B) Equity shareholders then Preference shareholders
 - (C) Preference shareholders then Debenture holders
 - (D) None of above
29. Liquidator's statement of receipts and payment is know as:
- (A) Cash flow statement
 - (B) Cash book
 - (C) Liquidator's final statement of account
 - (D) Deficiency accounts.
30. The first item in order of payment to be made by liquidator is :
- (A) Secured creditors
 - (B) Preferential creditors
 - (C) Liquidation expenses
 - (D) Preferential creditors
31. Salaries due to a clerk is preferential for a period not exceeding:
- (A) Two months
 - (B) Three months
 - (C) Four months
 - (D) Nine months
32. A contributory is :
- (A) Creditor
 - (B) A shareholder
 - (C) A debenture holder
 - (D) A convertible debenture holder

33. Liquidator's statement of receipts and payment is known as:
- (A) Cash flow statement
 - (B) Cash book
 - (C) Liquidator's final statement of account
 - (D) Deficiency accounts
34. Compulsory winding up:
- (A) If a company unable to pay its debt
 - (B) If the number of members of company reduced below statutory limit.
 - (C) If a company does commence its business within a year from its incorporation.
 - (D) All of the above
35. On 1st April 2007, Sunrise Limited issued 5000, 8% debentures of 100 each at a discount of 5%. What will be the total amount of interest for the year ending 31st March 2008?
- (A) 38,000
 - (B) 42,000
 - (C) 40,000
 - (D) 25,000
36. Globe Ltd. issues 20,000, 9% debentures of 100 each a discount of 5% redeemable at the end of 5 years at a premium of 6% For what amount Loss on issue of Debentures Account' will be debited ?
- (A) 1,00,000
 - (B) 1,20,000
 - (C) 2,80,000
 - (D) 2,20,000
37. If vendors are issued debentures of 80,000 in consideration of net assets of 1,00,000 the balance of 20,000 will be credited to:
- (A) Statement of Profit & Loss
 - (B) Goodwill Account
 - (C) General Reserve Account
 - (D) Capital Reserve Account

38. Debentures issued as collateral security will be debited to :
- (A) Bank Account
 - (B) Debentures Suspense Account
 - (C) Debentures Account
 - (D) Bank Loan Account
39. 'A' Limited purchased the assets from 'B' Limited for 5,40,000. 'A' Limited issued 10% debentures of 100 each at 20% premium against the payment. The number of debentures received by 'B' Limited will be :
- (A) 4,500
 - (B) 5,400
 - (C) 45,000
 - (D) 6,000
40. Net asset value is also called as :
- (A) Asset backing value
 - (B) Intrinsic value
 - (C) Liquidation value
 - (D) All of the above
41. Under annuity basis goodwill is calculated by :
- (A) No. of years purchased multiplied with average profits.
 - (B) No. of years purchased multiplied with super-profits.
 - (C) Summation of the discounted value of expected future benefits.
 - (D) Super profit divided with expected rate of return.
42. Good will is paid for obtaining :
- (A) Future benefit
 - (B) Present benefit
 - (C) Past benefit
 - (D) None of the above

43. Normal profit is :
- (A) Profit earned by similar companies in the same industry
 - (B) Average profit earned
 - (C) Excess of average profit over super profit
 - (D) Profit earned in abnormal circumstance
44. An exclusive legal right in the form of Logo, Brand, Symbol, Name of Design is known as _____.
- (A) Trademark
 - (B) Patent Right
 - (C) Copy Right
 - (D) All
45. The value of Intangible assets is _____ over a period of time.
- (A) Amortized
 - (B) Added
 - (C) Depreciated
 - (D) All
46. Total assets of X Ltd. are 10,00,000 and total liabilities are 4,00,000. Expert valued goodwill of the company at 2,00,000. The company has two types of equity shares: 50,000 shares of 10 each fully paid-up 50,000 shares of 10 each, 7 paid-up. intrinsic value per share of 7 paid-up is :
- (A) 3.5
 - (B) 4.5
 - (C) 6.5
 - (D) 7.5
47. The profits for 2016-2017 is 2000; for 2017-2018 is 26,100 and for 2018-2019 is 31,200. Closing stock for 2017-2018 and 2018-2019 includes the defective items of 2200 and 6200 respectively which were considered as having market value nil. Calculate goodwill in average profit method :
- (A) 23,700
 - (B) 17,700
 - (C) 13,700
 - (D) 17,300

48. Find the goodwill of the company from the following information:
Total Capital Employed= 8,00,000
Reasonable Rate of Return= 15%
Profits for the year= 12,00,000
Use capitalization method
- (A) 82,00,000
 - (B) 12,00,000
 - (C) 72,00,000
 - (D) 42,00,000
49. Net asset value method of share valuation is based on the assumption that the company is _____.
- (A) A going concern
 - (B) Going to be liquidated
 - (C) Risk- free
 - (D) Both (A) & (B)
50. Super profit is _____.
- (A) Excess of average profit over normal profit
 - (B) Extra profit earned
 - (C) Average profit earned by similar companies
 - (D) Profit earned in abnormal circumstance
51. For any sacrifice made by debenture holders or creditors _____ is credited.
- (A) Capital reduction account
 - (B) Bank account
 - (C) Capital reserve account
 - (D) Asset account
52. Which of following is not Method of calculation of Purchas Consideration?
- (A) Lump Sum Method
 - (B) Net Asset Method
 - (C) Net Payment Method
 - (D) Annuity Method

53. For amalgamation in the nature of merger, the shareholders holding at least___ or more of the equity shares of the transferor company becomes the equity shareholders of the transferee company.
- (A) 51%
 - (B) 90%
 - (C) 99%
 - (D) 100%
54. While calculating purchase consideration_____ values of assets is to be considered.
- (A) Book value
 - (B) Revalued price
 - (C) Average price
 - (D) Capital
55. Intrinsic value of each equity shares of the vendor company is Rs. 250 and that of the purchasing company is Rs. 400. The exchange ratio of shares on the basis of intrinsic value is :
- (A) 2:1
 - (B) 8:8
 - (C) 8:5
 - (D) None of the above
56. Net Assets of Dinesh & Co. for Purchase Consideration worth Rs. 4,00,000. At the time of absorption, the company has paid 32,000 equity shares each of Rs. 10 each at 10% premium, then remaining cash will be :
- (A) 48,000
 - (B) 84,000
 - (C) 80,000
 - (D) 90,000

57. Kirti Co.'s Balance Sheet shows Fixed Asset Rs. 3,60,000. At the time of absorption calculation of Net Assets is 10% less than the market value, then market value of such fixed assets is _____.
- (A) 3,24,000
 - (B) 4,00,000
 - (C) 4,20,000
 - (D) None of these
58. When liquidation expenses is paid and borne by seller company then it is debited to_____.
- (A) Bank A/c
 - (B) Goodwill A/c
 - (C) Realisation A/c
 - (D) Capital Reserve A/c
59. Himanshi Ltd. purchase consideration is Rs. 22,345 and Net Assets Rs. 6,568, then_____.
- (A) Goodwill 15,777
 - (B) Capital Reserve 15,777
 - (C) Goodwill 28,913
 - (D) Capital Reserve 28,913
60. When purchasing company pays purchase consideration, it will be debited to_____.
- (A) Business purchase account
 - (B) Assets account
 - (C) Liquidator of vendor company's account
 - (D) Purchasing company account

61. Which of the following statement is correct?
- (A) The amount of Goodwill or Capital Reserve is found out in the books of purchasing company only
 - (B) The amount of Goodwill or Capital Reserve is found out in the books of vendor company only.
 - (C) $\text{Goodwill} = \text{Net Assets} - \text{Purchase price}$
 - (D) The face value of share of purchasing company will be taken in to account while calculating purchase consideration.
62. Converting share of smaller denomination into larger denominations is called:
- (A) Sub-division
 - (B) Combination
 - (C) Consolidation
 - (D) Merger
63. Internal reconstruction is a slow and tedious process since it required the approval of :
- (A) Court
 - (B) Shareholders
 - (C) Creditors
 - (D) All of the above
64. If the preference shareholder agree to sacrifice the arrear off preference dividend, it is credited to :
- (A) Capital Reduction A/c
 - (B) Preference Shareholder A/c
 - (C) Goodwill A/c
 - (D) Profit & Loss A/c
65. To issue shares on Par mean :
- (A) Issue on face value of shares
 - (B) Issue on more than face value of shares
 - (C) Issue on less than face value of shares
 - (D) Initial public offer

66. Provision for income Tax is _____.
(A) Debited to P & L Appropriation A/c
(B) Debited to Profit and Loss A/c
(C) Debited to Trading A/c
(D) Credited to P & L Appropriation A/c
67. Preference dividend is to be paid before _____.
(A) Payment of debenture interest
(B) Payment of income tax
(C) Distribution of equity dividend
(D) All of the above
68. The total remuneration payable to the managerial personnel should not exceed _____ net profits.
(A) 5%
(B) 10%
(C) 11%
(D) 15%
69. Forfeited shares to become _____.
(A) Property of the government
(B) Property of the company
(C) Property of the shareholders
(D) Property of all the shareholders
70. Advance payment of tax is in the nature of _____.
(A) Capital expenses
(B) Revenue expenses
(C) Pre-paid expenses
(D) Outstanding expenses

71. In the liabilities side of the company's balance sheet, calls in arrears are shown _____.
(A) Under the heading Reserves and Surplus.
(B) Under the heading current liabilities
(C) Under the heading Secured loans
(D) By subtracting the amount from the called up capital.
72. The maximum remuneration payable to part time director (without managing director (s) or whole time director (s), or manager) should not exceed _____.
(A) 1% of the annual profit
(B) 3% of the annual profits
(C) 5% of the annual profits
(D) 10% of the annual profits
73. The balance of sinking fund investment account after the realization of investment is transferred to _____.
(A) P&L account
(B) Debentures account
(C) Sinking fund account
(D) General reserve account
74. If the net tangible assets exceeds the purchase consideration, the difference will be treated as _____.
(A) Goodwill
(B) Capital reserve
(C) Acquisition cost
(D) Capital
75. For cancellation of shares at the time of buy back:
(A) Equity share capital a/c is debited and shareholders account is credited
(B) Shareholders account is debited and Equity share capital account is credited
(C) Equity share capital is debited and CRR is credited
(D) Equity share capital is debited and Shares Surrendered is credited

76. Under which section of Companies Act 2013, a company can buy back its own shares ?
- (A) 68
 - (B) 81
 - (C) 62
 - (D) None of these
77. Goodwill in case of joint stock company is shown on the asset side of the balance sheet under the heading _____.
- (A) Fixed assets
 - (B) Current assets
 - (C) Investments
 - (D) Other assets
78. Expenses incidental to the creation and floatation of a company are called
- (A) Underwriting expenses
 - (B) Preliminary expenses
 - (C) Trade expenses
 - (D) Establishment expenses
79. Debentures, which are transferable by mere delivery are :
- (A) Registered debentures
 - (B) First debentures
 - (C) Bearer debentures
 - (D) Redeemable debentures
80. The amount of debentures premium can be used for:
- (A) Writing off capital losses
 - (B) Writing off preliminary expenses
 - (C) Both (A) & (B)
 - (D) Writing off trading losses

81. Discount on issue of debentures is :
- (A) Current assets
 - (B) Current liability
 - (C) Fixed assets
 - (D) Fictitious assets
82. The amount of free reserves and profit is necessarily be transferred to Capital Redemption Reserve Account if :
- (A) Preference Shares are to be redeemed out of divisible profits
 - (B) Preference Shares are to be redeemed by converting into fresh equity shares
 - (C) Preference Shares are to be out of proceeds of fresh issue of shares
 - (D) In all the above situations
83. Modi Ltd. forfeited 500 shares of 10 each, 8 called up of Dr. Devendra Dutt who could not pay the first call of 2 per share on these shares. Out of these 300 shares were re-issued to Smt. Manorama as fully paid up for 8 per share. What will be the amount of Capital Reserve ?
- (A) 1200
 - (B) 1800
 - (C) 3000
 - (D) 1000
84. Surya Agro Ltd. has to redeem preference shares of the value of 2,00,000 for which the company has issued 8,000 equity shares of 10 each at premium of 10 % The amount to be transferred form redemption reserve account will be :
- (A) 2,00,000
 - (B) 1,20,000
 - (C) 1,12,000
 - (D) All of the above
85. Preference shareholders are:
- (A) Creditors of the company
 - (B) Owners of the company
 - (C) Customers of the company
 - (D) Employees of the company

86. Arrangement of premium payable on redemption of preference shares can be mode out of :
- (A) Securities Premium
 - (B) Debentures Premium
 - (C) Balance of statement of Profit and Loss
 - (D) All of the above
87. On a share of 100, 80 called but 50 paid up, on fraction, the share capital account will be debited:
- (A) 80
 - (B) 100
 - (C) 50
 - (D) 30
88. A company received application money @ 2.50 per share for 1,20,000 shares but only 1,00,000 shares were allotted on pro-rate basis. 3 per share was payable on allotment. One member did not pay allotment money on 2,000 shares. What amount was received on allotment ?
- (A) 2,88,000
 - (B) 2,44,000
 - (C) 2,94,000
 - (D) 2,45,000
89. If a share of 10 on which 6 has been paid, is forfeited, it can be reissued at a minimum price of :
- (A) 6 per share
 - (B) 4 per share
 - (C) 10 per share
 - (D) 5 per share
90. A Co. forfeited 2000 shares of 10 each which were issued at par held by A for non-payment of allotment money of 4 per share. The called up value per share was 9. On forfeiture the amount debited to share capital is:
- (A) 10,000
 - (B) 8,000
 - (C) 2,000
 - (D) 18,000

91. Birla Ltd. acquired assets worth 15,00,000 from Tata Ltd. by issue of shares of 100 each at a premium of 25% The number of shares issued to settle the purchase consideration will be :
- (A) 12,000 shares
 - (B) 15,000 shares
 - (C) 18,750 shares
 - (D) 11,250 shares
92. If vendors are issued fully paid shares of 1,00,000 in consideration of net assets of 1,20,000, balance 20,000 will be credited to :
- (A) Goodwill account
 - (B) Capital Reserve account
 - (C) Vendor's account
 - (D) Statement of Profit & Loss
93. In case of issue of shares, amount received above par value is credited to in which account:
- (A) Security premium account
 - (B) Discount account
 - (C) Share forfeiture account
 - (D) None of these
94. Discount allowed on issue of Sweat Equity Shares is shown on the :
- (A) Equity and Liability of Balance Sheet
 - (B) Asset side of Balance Sheet
 - (C) Statement of Profit and Loss
 - (D) All of these
95. As per the companies Act, a company cannot proceed to allot shares unless _____ is received.
- (A) Minimum Subscription
 - (B) Allotment money
 - (C) Application money
 - (D) Call money

96. Share premium account can be used for :
- (A) Payment of dividend
 - (B) Payment of liabilities
 - (C) Redemption of debentures
 - (D) Writing off preliminary expenses
97. Share Application Account is :
- (A) Personal Account
 - (B) Real Account
 - (C) Nominal Account
 - (D) None of these
98. Definition of a public company is given in the India Companies Act, 2013:
- (A) Section 2 (19)
 - (B) Section 2 (20)
 - (C) Section 2 (21)
 - (D) Section 2 (22)
99. Reserve share capital means:
- (A) Part of authorized capital to be called at beginning.
 - (B) Portion of uncalled capital to be called only at liquidation.
 - (C) Oversubscribed capital
 - (D) Under subscribed capital
100. Nominal capital is :
- (A) The part of the authorized capital which is issued by the company.
 - (B) The amount of capital which is applied for by the prospective shareholders.
 - (C) The maximum amount of share capital which a company is authorized to issue.
 - (D) The amount actually paid by the shareholder.

Rough Work / रफ कार्य

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