

III Semester B.Com. Examination, November/December 2015  
(2015-16 and Onwards) (CBCS) (Fresh)  
**COMMERCE**

**3.3 : Corporate Accounting**

Time : 3 Hours

Max. Marks : 70

*Instruction : Answers should be written completely either in English or in  
Kannada.*

**SECTION – A**

1. Answer any five sub-questions. Each question carries 2 marks. (5×2=10)

- State any two advantages of underwriting.
- What ratios normally used to apportion pre and post incorporation incomes and expenses ?
- How do you treat the loss prior to incorporation in the books of accounts ?
- Closing capital employed – ₹ 12,00,000  
Net profit for the current year – ₹ 2,40,000  
What is Average Capital Employed ?
- Fixed assets ₹ 10,00,000, Current assets – ₹ 8,00,000, Amounts of preference dividend ₹ 40,000, 5% Preference share capital ₹ 4,00,000, Current liabilities ₹ 3,00,000, 6% Debentures – ₹ 2,00,000.  
Calculate Net Assets available to Equity Share holders.
- What is meant by calls-in-arrears ?
- What is meant by unclaimed dividend ? Where do you show the same in the Company's Balance Sheet ?

P.T.O.

# Grade Caps Accounting 2013 Question Paper

**Xiaolong Qi**



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### **Table of Contents Grade Caps Accounting 2013 Question Paper**

1. Understanding the eBook Grade Caps Accounting 2013 Question Paper
  - The Rise of Digital Reading Grade Caps Accounting 2013 Question Paper
  - Advantages of eBooks Over Traditional Books
2. Identifying Grade Caps Accounting 2013 Question Paper
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Grade Caps Accounting 2013 Question Paper
  - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Caps Accounting 2013 Question Paper
  - Personalized Recommendations
  - Grade Caps Accounting 2013 Question Paper User Reviews and Ratings
  - Grade Caps Accounting 2013 Question Paper and Bestseller Lists
5. Accessing Grade Caps Accounting 2013 Question Paper Free and Paid eBooks
  - Grade Caps Accounting 2013 Question Paper Public Domain eBooks
  - Grade Caps Accounting 2013 Question Paper eBook Subscription Services

- Grade Caps Accounting 2013 Question Paper Budget-Friendly Options
- 6. Navigating Grade Caps Accounting 2013 Question Paper eBook Formats
  - ePub, PDF, MOBI, and More
  - Grade Caps Accounting 2013 Question Paper Compatibility with Devices
  - Grade Caps Accounting 2013 Question Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Grade Caps Accounting 2013 Question Paper
  - Highlighting and Note-Taking Grade Caps Accounting 2013 Question Paper
  - Interactive Elements Grade Caps Accounting 2013 Question Paper
- 8. Staying Engaged with Grade Caps Accounting 2013 Question Paper
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Grade Caps Accounting 2013 Question Paper
- 9. Balancing eBooks and Physical Books Grade Caps Accounting 2013 Question Paper
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Grade Caps Accounting 2013 Question Paper
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Grade Caps Accounting 2013 Question Paper
  - Setting Reading Goals Grade Caps Accounting 2013 Question Paper
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade Caps Accounting 2013 Question Paper
  - Fact-Checking eBook Content of Grade Caps Accounting 2013 Question Paper
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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