

Roll No.

Time allowed : 3 hours

Maximum marks : 100

Total number of questions : 8

Total number of printed pages : 4

NOTE : 1. Answer SIX questions including Question No.1 which is compulsory.
2. All references to sections relate to the Companies Act, 2013 unless stated otherwise.

1. (a) Re-write the following sentences after filling-in the blank spaces with appropriate word(s)/figure(s) :
 - (i) On filing of an e-form, the system generates and provides a _____ and e-form identified as informatory in nature are filed under _____.
 - (ii) Sunil, who has resigned as a director of Sprint Ltd., has to file e-form _____ while Sprint Ltd. should file e-form _____ with the Registrar of Companies.
 - (iii) Each member of a guarantee company undertakes to contribute to the assets of the company in the event of the company being _____ while he is a member or within _____ after he ceases to be a member for payment of debts and liabilities of the company.
 - (iv) In case of any change in the particulars of a director, such director is required to fill in e-form _____ within a period of _____ days of such change. (2 marks each)
- (b) In relation to e-form no. INC 22, state the —
 - (i) Reasons of filing the form
 - (ii) Particulars required to be filled in the form
 - (iii) Documents to be attached with the form
 - (iv) Person authorised to sign and certify the contents of the form. (1 mark each)
- (c) State, with reasons in brief, whether the following statements are true or false :
 - (i) An audit firm can be appointed as the auditors of a company by passing a resolution at the AGM of the company for 10 years at a time.
 - (ii) An amount of unrealised gains shown in a company's balance sheet shall not be treated as free reserve.
 - (iii) The memorandum of association of every company must state the main objects to be objects incidental or ancillary to the attainment of main objects and other objects of the company not included in the main objects.
 - (iv) A company can hold its annual general meeting on the day of Diwali which happens to be a public holiday in the State where the company's registered office is situated. (1 mark each)

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Julia Schneider



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Accounting 2020 7 Questions 1 In case of rising prices inflation FIFO method will a Provide lowest value of closing stock and
profit b Provide highest value of closing stock and profit c Provide highest value of closing stock but lowest value of profit d
Provide highest value of profit but lowest value of closing stock 2 Which of the following will cause difference on a trial
balance a An invoice omitted from the sale day book b An invoice of Rs 1 500 entered in the sale day book as Rs 15 000 c An
invoice of Rs 5 000 entered in the sale day book not included in the monthly total d A credit note entered to the sales day
book 3 International Accounting Standards IAS have been developed by a The European commission b The International
accounting standard committee c The financial reporting council d All of these 4 Which one of the following item cannot be
recorded in the appropriation account in case of partnership accounting a Interest on capital b Interest on drawings c Rent
paid to partners d Partners salary 5 In the absence of partnership deed interest on partners loan is payable by firm a 12% p a

b 6% p a c 10% p a d 16% p a 6 Royalties revenue should be recognized a On an accrual basis in accordance with the terms of the relevant agreement b On cash basis c On an actual basis d Revenue is recognized on the time proportion basis 7 AS 29 is Applicable only to a Provision for valuation adjustment for fixed Assets b Provision for Liabilities and charges c Provision for valuation adjustment for current assets d Furniture

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