

III Semester B.Com. Examination, November/December 2014
(2013-14 & Onwards) (New Syllabus) (F+R)

Commerce

3.3 : CORPORATE ACCOUNTING

Time : 3 Hours

Max. Marks : 100

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

SECTION - A

Answer any ten sub-questions. Each sub-question carries two marks. (10×2=20)

1. a) Give the meaning of acquisition of business.
- b) Give the journal entry for the discharge of purchase consideration in the books of the company.
- c) What is time ratio ? Give an example.
- d) Mention any two expenses charged only to post incorporation period.
- e) Mention any two circumstances necessitating the valuation of goodwill.
- f) What do you mean by 'maintainable profits' ?
- g) Given, closing capital employed Rs. 5,00,000 and net profit for the current year is Rs. 2,25,000, what is the average capital employed ?
- h) How do you calculate the value of shares (face value same) when they are differently paid ?
- i) State any four reasons for valuation of shares.
- j) What is meant by 'contingent liability' ? Give an example.
- k) What do you mean by calls-in-arrears ?

P.T.O.

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Business Environment Prof. MAHESH N B, Prof. SWETHA K V, Prof. NAGASHREE L, Prof. MANUSHRI A, Prof. SUMA G, 2025-07-14 Cost Accounting S.P. IYENGAR, 2023-07-12 This Book lays particular emphasis on managerial uses of cost information Although written mainly from the point of view of students taking up the university examinations to qualify themselves for a degree in commerce the book will be highly useful to those interested in the various professional examinations too The practicing business manager will find the book to be very useful guide in his attempt at making efficient and economical use of the relatively scarce resources Contemporary Studies of Risks in Emerging Technology Simon Grima, 2023-05-15 With the rapid development of technologies it becomes increasingly important for us to remain up to date on new and emerging technologies This series therefore aims to deliver content on current and future technologies and how the young generation benefits from this **The Essentials of Marketing Management - Theory, Tools and Practices** Mr. Kevin Rozario, Dr. Thanapackiam, Ms. R Shanmugapriya, Dr. D. Muthukrishnaveni, 2024-12-18 The Essentials of Marketing Management Theory Tools and Practices serves as an essential resource for both beginners and seasoned professionals in the field of marketing It provides an in depth exploration of marketing management blending theoretical foundations with practical applications The book offers a clear understanding of the core concepts such as consumer behavior product life cycle management pricing strategies market research and branding One of the key strengths of this book is its focus on contemporary marketing practices with particular attention to digital marketing social media strategies and data driven decision making As the business world shifts toward more data centric approaches this book provides readers with the tools needed to navigate and excel in the digital landscape It covers a wide range of topics from the fundamentals of marketing strategy to advanced techniques in sales management e commerce and performance metrics In addition to traditional marketing principles the book emphasizes the importance of leadership team building and HRM in fostering a successful marketing team It also highlights the significance of aligning marketing efforts with overall business goals ensuring that marketing strategies drive long term growth Overall this book is a must read for anyone seeking a comprehensive up to date guide to marketing management **Computational Intelligence for Green Cloud Computing and Digital Waste Management** Kumar, K. Dinesh, Varadarajan, Vijayakumar, Nasser, Nidal, Poluru, Ravi Kumar, 2024-02-27 In the digital age the relentless growth of data centers and cloud computing has given rise to a pressing dilemma The power consumption of these facilities is spiraling out of control emitting massive amounts of carbon dioxide and contributing to the ever increasing threat of global warming Studies show that data centers alone are responsible for nearly eighty million metric tons of CO₂ emissions worldwide and this figure is poised to skyrocket to a staggering 8000 TWh by 2030 unless we revolutionize our approach to computing resource management The root of this problem lies in inefficient resource allocation within cloud environments as service providers often over provision computing resources to avoid Service

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The Framework for Resilient Industry Narinder Kumar,Kiran Sood,Ercan Özen,Simon Grima,2024-03-26 The Framework for Resilient Industry examines the historical background current status and future opportunities and challenges of the Indian industry delving into region specific issues such as micro small and medium enterprises MSMEs economic policy risk management and sustainable industries

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