

**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, Arrears 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.

November 2013 Accounting Question Paper

SBPD Editorial



November 2013 Accounting Question Paper:

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Abridgment of the Debates of Congress, from 1789 to 1856: Nov. 13, 1820-April 14, 1824 United States. Congress, Thomas Hart Benton, 1858 FIA Foundations in Taxation - FTX FA2 012 study Text-2013 BPP Learning Media, 2012-11-24 FIA Foundations in Taxation FA2011 FTX Study Text 2013 **Second Series. Cases Decided in the Court of Session from Nov. 13, 1838 ... (to July 19, 1862;-vol. 10-12; in the Court of Session, Teind Court and Court of Exchequer, from July 20, 1848:-vol. 13-24; in the Court of Session, Teind Court, Court of Exchequer and House of Lords, from Nov. 13, 1850). Reported Vol. 1-3 by Alexander Dunlop and Others; Vol. 4-8, by J. M. Bell and Others; Vol. 9, 10, by John Murray and Others; Vol. 11, 12, by George Young and Others; Vol. 13-15, by H. L. Tennent and Others; Vol. 16-19, by Patrick Fraser and Others; Vol. 20-23, by J. S. Milne and Others; Vol. 24, by Norman Macpherson and Others , Etc** Scotland. Court of Session, 1858 **Optionsbewertung in Leasingverträgen nach der kapitalmarktorientierten Rechnungslegung** Marisa Mohr, 2015-10-20 One of my great ambitions before I die is to fly in an aircraft that is on an airline's balance sheet ist eines der bekanntesten Zitate des ehemaligen IASB Chefs Sir David Tweedie aus seiner Rede im April 2008 und unterstreicht die Notwendigkeit einer Reform der Leasingbilanzierung Ein Großteil der Leasingverhältnisse findet nach den aktuellen Regelungen des IASB keinen Weg in die Bilanz der Leasingnehmer wodurch die Informationsfunktion des IFRS Abschlusses erheblich beeinflusst wird Aufgrund der hohen Bedeutung des Leasings als Finanzierungsquelle ist es wichtig eine qualitativ hochwertige und präzise Darstellung der Leasingverhältnisse abzubilden Vor dem Hintergrund dass Leasingoptionen aus Flexibilitätsgründen immer häufiger genutzt werden und weil Optionen wegen der individuellen Möglichkeiten zur Vertragsgestaltung in allen denkbaren Formen und Verknüpfungen

aufzutreten ist es ebenso von gro ßer Bedeutung die Werte der Optionen so genau wie m glich abzubilden um den Adressaten ein den tats chlichen Verh ltnissen entsprechendes Bild true and fair view ber die Chancen und Risiken zu vermitteln Die Bewertungsmethoden der IFRS sind nicht in der Lage den Wert von Flexibilit t durch Leasingoptionen sachgerecht einzubeziehen Trotz aller Bem hungen die Rechnungslegung soweit wie m glich zu objektivieren um eine Vergleichbarkeit zu gew hrleisten halten die Boards w hrend des gesamten Projektes an einer stark subjektiv gepr gten Bewertung von Optionen fest Alternative Methoden zur Bewertung von Optionen wie wahrscheinlichkeitsgewichtete oder Komponentenans tze wurden aufgrund hoher Komplexit t immer wieder abgelehnt Durch die subjektive Pr gung des Ansatzes einer Option werden viele Optionen trotz Wesentlichkeit aufgrund einer falschen Einsch tzung nicht ber cksichtigt Werden sie mit in die Leasinglaufzeit einbezogen sind sie im Abschluss nicht mehr erkennbar und k nnen nur ber den Anhang herausgefiltert werden Hinzu kommt dass die Wahrscheinlichkeiten der Aus bung in vielen Ans tzen nur unzureichend oder gar nicht ber cksichtigt wird Au erdem wird der Zeitwert einer Option nicht in den Bewertungsmethoden der Boards einkalkuliert sodass Optionswerte regelm ig unterbewertet werden

The Routledge Companion to Auditing David Hay,W. Robert Knechel,Marleen Willekens,2014-09-15 Auditing has been a subject of some controversy and there have been repeated attempts at reforming its practice globally This comprehensive companion surveys the state of the discipline including emerging and cutting edge trends It covers the most important and controversial issues including auditing ethics auditor independence social and environmental accounting as well as the future of the field This handbook is vital reading for legislators regulators professionals commentators students and researchers involved with auditing and accounting The collection will also prove an ideal starting place for researchers from other fields looking to break into this vital subject

The Changing Landscape of Global Financial Governance and the Role of Soft Law Friedl Weiss,Armin Kammel,2015-05-26 The Changing Landscape of Global Financial Governance and the Role of Soft Law provides interdisciplinary perspectives on the changing landscape of global financial governance by exploring the impact and role of soft law directly or as a precursor of hard law pertaining to financial governance Since the shaping of financial governance impacts national regional and global levels of regulation different views and arguments contribute to the ongoing discussions about financial regulation Against this background this book brings together perspectives of economists and lawyers who have not rallied to one or the other popular call for more regulation as a panacea for the prevention of future global financial crises calls which have all but drowned out more nuanced scientific debates Instead their analysis of aspects of remedial regulatory policy prescriptions already made or proposed demonstrates that carefully designed soft law can be deployed as a valuable method or tool of mediation between the unrestrained autonomy of dysfunctional markets and overzealously crafted hard law

Forests and Globalization

William Nikolakis,John Innes,2014-09-19 The overarching contribution of this book is a review and assessment of the current and future impacts of globalization on the world s forests The work has been developed by the Resources for the Future Task

Force for the International Union of Forest Research Organizations IUFRO Four key themes are addressed the effect of globalization on forests including future trade flows plantations as the primary source of forest products and its consequences including plant breeding and forest health the effect of new products such as bio products and markets on forests and the emergence of forest ecosystem services and their impact on the landscape and human communities These four themes are examined in detail to map out the impacts of these trends for forests throughout the world and at multiple scales and how forest research needs to be adapted to address these trends Overall the volume provides a major synthesis of current thinking and knowledge on the topic for advanced students as well as policy makers and professionals in the forest sector

PGT Commerce Books - Complete Set of 8 Books Dheeraj Kumar Singh, The book is specially written for PGT Commerce examinations like KVS NVS DSSSB HTET other state level teaching examinations The book is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations This book also contains a scanner of questions asked in previous exams Besides this there is a chapter wise segregation of the exam questions

APAIS 1991: Australian public affairs information service , *Federal Register* ,2008-06-12 Tax Code Concepts in the Countries of Central and Eastern Europe Leonard Etel,Mariusz Popławski,2016 **Auditing** Robyn Moroney,Fiona Campbell,Jane Hamilton,Valerie Warren,2020-09-30 Auditing A Practical Approach with Data Analytics 4th Canadian Edition prepares today s students to meet the rapidly changing demands of the auditing profession with a focus on data driven analysis and decision making Students work through a full audit in a practical and applied manner developing the professional judgement and critical thinking skills needed to make real decisions auditors face every day Students are introduced to the language key processes and level of thinking required to build ethical and audit reasoning through an integrated case based approach that better prepares them for successful completion of the CPA exam and the builds the confidence needed to succeed as a modern auditing professional

Collaborative Intelligence Mira Lane,Arathi Sethumadhavan,2024-12-17 A deep look into the multifaceted landscape of artificial intelligence considering AI s ethical and societal implications and celebrating its diverse and innovative applications In this edited collection Collaborative Intelligence Mira Lane and Arathi Sethumadhavan embark on a captivating exploration of artificial intelligence The book delves deeply into the dynamic interplay between theory and practice shedding light on the transformative potential and complexities of AI For practitioners deeply immersed in the world of AI Lane and Sethumadhavan offer firsthand accounts and insights from technologists academics and thought leaders as well as a series of compelling case studies ranging from AI s impact on artistry to its role in addressing societal challenges like modern slavery and wildlife conservation As the global AI market burgeons this book enables collaboration knowledge sharing and interdisciplinary dialogue It caters not only to the practitioners shaping the AI landscape but also to policymakers striving to navigate the intricate relationship between humans and machines as well as academics Divided into two parts the first half of the book offers readers a comprehensive

understanding of AI's historical context its influence on power dynamics human AI interaction and the critical role of audits in governing AI systems The second half unfolds a series of eight case studies unraveling AI's impact on fields as varied as healthcare vehicular safety conservation human rights and the metaverse Each chapter in this book paints a vivid picture of AI's triumphs and challenges providing a panoramic view of how it is reshaping our world **Managing Information**

Technology Resources and Applications in the World Economy Information Resources Management Association.

International Conference,1997-01-01 This Proceedings contains many research and practical papers dealing with the impact and influence of information technology on the global economy **Financial Forecasting, Analysis, and Modelling**

Michael Samonas,2015-03-30 Risk analysis has become critical to modern financial planning Financial Forecasting Analysis and Modelling provides a complete framework of long term financial forecasts in a practical and accessible way helping finance professionals include uncertainty in their planning and budgeting process With thorough coverage of financial statement simulation models and clear concise implementation instruction this book guides readers step by step through the entire projection plan development process Readers learn the tools techniques and special considerations that increase accuracy and smooth the workflow and develop a more robust analysis process that improves financial strategy The companion website provides a complete operational model that can be customised to develop financial projections or a range of other key financial measures giving readers an immediately applicable tool to facilitate effective decision making In the aftermath of the recent financial crisis the need for experienced financial modelling professionals has steadily increased as organisations rush to adjust to economic volatility and uncertainty This book provides the deeper level of understanding needed to develop stronger financial planning with techniques tailored to real life situations Develop long term projection plans using Excel Use appropriate models to develop a more proactive strategy Apply risk and uncertainty projections more accurately Master the Excel Scenario Manager Sensitivity Analysis Monte Carlo Simulation and more Risk plays a larger role in financial planning than ever before and possible outcomes must be measured before decisions are made Uncertainty has become a critical component in financial planning and accuracy demands it be used appropriately With special focus on uncertainty in modelling and planning Financial Forecasting Analysis and Modelling is a comprehensive guide to the mechanics of modern finance **Solved Model Paper Accountancy (With Mind Maps) Class 12 Bihar Board Latest**

Edition 2025 SBPD Editorial,2025-03-30 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio among the Existing Partners 5 Reconstitution of Partnership Admission of a Partner 6 Reconstitution of Partnership Retirement of a Partner 7 Reconstitution of Partnership Death of a Partner 8 Dissolution of a Partnership Firm 9 Issue Forfeiture and Re issue of Shares 10 Issue of Debentures 11 Redemption of Debentures 12 Financial Statements of a Company 13 Financial Analysis 14 Tools of Financial Analysis 15 Accounting Ratios 16 Cash Flow

Statement Latest Model Paper Solved Set I IV with OMR Sheet Board Examination Paper with OMR Sheet Interne
Kontrollsysteme in mittelgrossen Schweizer Unternehmen André Meier, 2013-10-30 Unternehmenskrisen und Finanzskandale haben in der jüngeren Vergangenheit das Vertrauen von Investoren und der Öffentlichkeit in die Wirksamkeit der internen und externen Unternehmenskontrolle geschwächt. Weltweit wurden regulatorische Anforderungen an die Gestaltung interner Kontrollsysteme erhoben, die teilweise tiefgehende Eingriffe in die Überwachungs- und Kontrollaktivitäten der Unternehmen bedeuteten. Auch hat sich vielfach in den Unternehmen selbst die Erkenntnis durchgesetzt, dass ein präventives und aktives Management operationeller Risiken mithilfe interner Kontrollsysteme dazu beitragen kann, den vielfältigen Herausforderungen begegnen sowie den Unternehmenserfolg nachhaltig sichern zu können. Um den hohen Stellenwert interner Kontrollsysteme als sinnvolles Element jedes Prozesses zu gewährleisten, hat sich das System jedoch an endogene und exogene Unternehmenscharakteristiken anzupassen. Dies umfasst die Gestaltung des Gesamtsystems, dessen Einbettung in die Aufbau- und Ablauforganisation des Unternehmens sowie die Koordination mit anderen Management- und Führungssystemen. Vor diesem Hintergrund untersucht diese Arbeit die Gestaltung und Anwendung interner Kontrollsysteme sowie die Relevanz unternehmensinterner und unternehmensexterner Kontextfaktoren für die Organisation, Anwendung und Wirksamkeit interner Kontrollsysteme in mittelgrossen Schweizer Unternehmen.

Unveiling the Energy of Verbal Beauty: An Psychological Sojourn through **November 2013 Accounting Question Paper**

In some sort of inundated with monitors and the cacophony of quick conversation, the profound energy and mental resonance of verbal artistry often disappear in to obscurity, eclipsed by the continuous assault of sound and distractions. Yet, located within the musical pages of **November 2013 Accounting Question Paper**, a captivating work of fictional beauty that impulses with fresh thoughts, lies an unforgettable journey waiting to be embarked upon. Published by way of a virtuoso wordsmith, this enchanting opus courses readers on a psychological odyssey, gently revealing the latent potential and profound influence embedded within the complex internet of language. Within the heart-wrenching expanse with this evocative evaluation, we will embark upon an introspective exploration of the book is key subjects, dissect its charming writing type, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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