

Section-C

Long Answer Type Questions

Note : There are **two** questions in this section. Attempt **any one** question from this section. Each question carries **12.5** marks. $[1 \times 12.5 = 12.5]$

4. H Ltd. acquired all the shares in S Ltd. on 1st January, 2024 and the balance sheet of the two companies on 31st March, 2024 :

Liabilities	H.Ltd. Rs.	S. Ltd. Rs.	Assets	H.Ltd. Rs.	S. Ltd. Rs.
Share Capital	50,000	30,000	Sundry Assets	65,000	70,000
Reserve on 1-4-23	20,000	15,000	Shares in S Ltd. at cost	50,000	
Profit & Loss A/c	25,000	10,000			
Creditors	20,000	15,000			
	1,15,000	70,000		1,15,000	70,000

The profit and loss account of S Ltd. had a credit balance of ₹3,000 on 1st April, 2023. Prepare Consolidated Balance Sheet as on 31st March, 2024.

5. What is the meaning of 'Managerial Remuneration'? Describe the provisions relating to the ascertainment of 'managerial remuneration'.

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(4)

Roll No. :

Total No. of Questions : 5] [Total No. of Printed Pages : 4

F010503T(B)

BBA (Sem.-V) (NEP) Examination, 2024-25

(Major)

COMPANY ACCOUNTS

Time : 1 Hours]

[Maximum Marks : 37.5

Note :1. Attempt questions from **all** sections as directed.

2. The candidates are required to answer in serial order only. If there are many parts of a question, answer them in continuation.

3. "B" Copy will not be provided.

Section-A

Short Answer Type Questions

Note : There are **seven** questions in this section. Attempt **any two** questions. Each question carries **6.25** marks.

$[2 \times 6.25 = 12.5]$

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(1)

Turn Over

1. (a) State the key features of a joint stock company.
- (b) Differentiate between shares and debentures.
- (c) X limited purchased assets as ₹ 3,80,000 from Ram Traders. It issued equity shares of ₹10 each fully paid in satisfaction of their claim. What entries will be made in case such issue is made at a premium of 25% ?
- (d) What do you understand by underwriting of shares?
- (e) Explain the different modes of winding up of a company.
- (f) What is meant by holding and subsidiary company?
- (g) Differentiate between merger and acquisition.

Section-B

Long Answer Type Questions

Note : There are **two** questions in this section. Attempt **any one** question from this section. Each question carries **12.5** marks. $[1 \times 12.5 = 12.5]$

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(2)

2. X Ltd. issued 5,000, 9% Debentures of ₹100 each. Give Journal entries for issue of debentures in the following cases :
 - (a) If the debentures are issued at par and are repayable at par.
 - (b) If the debentures are issued at a premium of 10% and are repayable at par
 - (c) If the debentures are issued at a discount of 5% and are repayable at par.
 - (d) If the debentures are issued at par and are repayable at a premium of 10%.
 - (e) If the debentures are issued at a discount of 5% and are repayable at a premium of 10%.
 - (f) If the debentures are issued at a premium of 5% and are redeemable at a premium of 5%.

3. What do you understand by amalgamation of companies? Discuss merits and demerits of amalgamation.

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(3)

Turn Over