

ADMISSION NUMBER									

School of Finance and Commerce

**Bachelor of Business Administration in Financial Investment Analysis
Semester End Examination - Nov 2023**

**Duration : 180 Minutes
Max Marks : 100**

Sem V - H1UA507T - Company Accounts

General Instructions

Answer to the specific question asked

Draw neat, labelled diagrams wherever necessary

Approved data hand books are allowed subject to verification by the Invigilator

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| 1) | What is the authorized share capital of a limited company? | K1 (2) |
| 2) | Describe the process of "Liquidation of a Company" and its implications on the company's assets and liabilities. | K2 (4) |
| 3) | Explain the purpose of calculating the gross profit and net profit in the final accounts. How does the presentation of these profits provide insights into a company's profitability? | K2 (6) |
| 4) | Develop a comprehensive definition of a company, incorporating its fundamental features, legal status, and the roles it plays within the business landscape. | K3 (9) |
| 5) | Explain the different methods of redemption of debentures. | K3 (9) |
| 6) | Explain "net assets method". Explain the relevant factors to be considered while determining purchase consideration. | K5 (10) |
| 7) | Analyze the reasons for a company's need for "Internal Reconstruction" and suggest suitable methods. | K4 (12) |
| 8) | Evaluate the effectiveness of using different profitability ratios to measure a company's financial performance and assess its attractiveness to potential investors. | K5 (15) |
| 9) | Compare and contrast reserve capital and capital reserve, highlighting their distinct definitions, purposes, and how they contribute to the financial structure of a company. | K5 (15) |
| 10) | Pass Journal entries for issue of debentures in each of the following alternative cases: (i) 10% Debenture of Rs 100 each issued at Rs 100, repayable at Rs 100. (ii) 10% Debenture of Rs 100 each issued at Rs 95, repayable at Rs 100. (iii) 10% Debenture of Rs 100 each issued at Rs 105, repayable at Rs 100. (iv) 10% Debenture of Rs 100 each issued at Rs 100, repayable at Rs 105. (v) 10% Debenture of Rs 100 each issued at Rs 95, repayable at Rs 105. (vi) 10% Debenture of Rs 100 each issued at Rs 105, repayable at Rs 110 | K6 (18) |