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**School of Finance and Commerce****Bachelor of Commerce Honours in International Accounting and Finance****Mid Term Examination - May 2024****Duration : 90 Minutes****Max Marks : 50****Sem IV - H1UD403T - Corporate Accounting**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*

- 1) What is a “secured debenture”? K2 (2)
- 2) What do you understand by “Memorandum Of Association”? K1 (3)
- 3) Outline the different options available for redemption of debentures? K2 (4)
- 4) Discuss the concept of debenture redemption reserve (DRR) and examine its purpose. K2 (6)
- 5) Discuss the concept of authorized capital and issued capital in relation to shares. K3 (6)
- 6) Classify the provision of Section 79 of the Company’s Act with respect to issue of shares at a discount. K3 (9)
- 7) Examine: Debentures issued as collateral security. K4 (8)
- 8) Differentiate between equity shares and preference shares. K4 (12)

**OR**

Analyze the various situations for issuing of shares in financial market K4 (12)