Total No. of Questions : 4]

SEAT No. :

PE-12887

[Total No. of Pages : 2

[6534]-402

S.Y. B.Com. (SODL)

202-II : Corporate Accounting - II

(2019 Pattern) (Semester - IV)

Time : 3 Hours] *[Max. Marks : 70*

Instructions to the candidates:

1) ***All questions are compulsory.***
2) ***Figures to the right indicate full marks.***

Q1) **A) Match the pairs :** **[6 × 1 = 6]**

	Part - A		Part - B
i)	Forensic Accounting	a)	Profit earned before acquisition
ii)	Liquidation	b)	Holding Company
iii)	Purchase consideration	c)	AS 14
iv)	Accounting for Amalgamation	d)	Amount payable by purchasing company
v)	Capital Profit	e)	Dissolution of a company
vi)	Which controls another company	f)	Detailed investigation of accounting

B) Answer any three of the following questions in short : [3 × 2 = 6]

i) What do you mean by Forensic Accounting?

ii) Explain the meaning of Holding Company.

iii) What is Minority Interest?

iv) What do you mean by Absorption?

Q2) **Answer any five of the following questions in short :** **[5 × 4 = 20]**

a) State objective of Forensic Accounting.

b) Explain the consequences of winding up.

c) What are the types of Amalgamation?

d) Explain the term of capital profit?

e) State the meaning of Purchase Consideration.

f) State the profit or loss of ordinary activities.

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Q3) **Write notes on any three of the following :** **[3 × 6 = 18]**

a) Cost of control.

b) Write on Applicability of AS 14 and Amalgamation.

c) Principles of Forensic Accounting.

d) Tangible Asset & Intangible Assets

e) Explain types of Amalgamation.

Q4) **Attempt any two of the following questions :** **[2 × 10 = 20]**

a) What do you mean by winding up? Explain in detail modes of winding up.

b) Explain in detail methods of valuation of Shares.

c) P Ltd acquires 3/4 of the share capital in S ltd. on 31st December 2023 when the Balance sheet of two companies are as under :

Balance Sheet

As on 31st December 2023

Liabilities	P Ltd	S Ltd	Assets	P Ltd	S Ltd
Share Capital	2,00,000	1,00,000	Fixed Assets	2,00,000	1,00,000
(Rs. 10 per share)			Current Assets	1,30,000	1,20,000
General Reserve	50,000	30,000	Shares in S Ltd	1,00,000	-
Profit & Loss A/c	30,000	20,000			
10% Debentures	1,00,000	50,000			
	4,30,000	2,20,000		4,30,000	2,20,000

You are require to prepare consolidated Balance sheet as on 31st December 2023.

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