

## UNIT – I

### इकाई – I

2. What is forfeiture of shares ? When and how the shares of a company can be forfeited ? What entries are made for the forfeiture of shares ?

अंशों के जब्त करने का क्या अर्थ है ? अंशों को कब और कैसे जब्त किया जा सकता है ? अंशों के हरण पर क्या प्रविष्टियाँ की जाती हैं ?

3. Balance Sheet of Ram Ltd. as at 31st March 2020 was as follows :

Liabilities	Amt. (₹)	Assets	Amt. (₹)
<b>Shareholder's Funds :</b>		<b>Non Current Assets :</b>	
Share Capital 1,00,000 equity shares of ₹ 10 each	10,00,000	Fixed Assets	14,00,000
50,000, 12% redeemable preference shares of ₹ 10 each ₹ 8 paid	4,00,000	Investments	1,50,000
Surplus	2,90,000	<b>Current Assets :</b>	
Current Liabilities	2,10,000	Cash & Bank Balance	3,50,000
<b>Total</b>	<b>19,00,000</b>		<b>19,00,000</b>

# Corporate Accounting 3rd Semester Question Papers

**Dr. S. K. Singh ,Dr. C. L. Agrawal**



## **Corporate Accounting 3rd Semester Question Papers:**

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**FINANCIAL ACCOUNTING PAPER - II** PROF.MAHESH V.DANGE,2024-09-05 **NEP Corporate Accounting [B. Com. Vth Sem]**

Dr. S. K. Singh,2023-11-08 1 Issue Forfeiture and Reissue of Shares 2 Redemption of Preference Shares 3 Issue of Debentures 4 Redemption of Debentures 5 Profit or Loss Prior to and After Incorporation 6 Statement of Profit and Loss Account Balance Sheet of the Company 7 Valuation of Goodwill 8 Valuation of Shares 9 Accounting for Amalgamation of Companies As per A S 10 Accounting for Reconstruction

**Problems And Solutions In Corporate Accounting B Com 2nd Sem (MIC)** Dr. S. K. Singh,2024-02-01 1 Issue Forfeiture and Reissue of Shares 2 Issue of Debentures 3 Issue of Rights Bonus Shares and Buy Back of Shares 4 Employees Stock Option Plan ESOP 5 Redemption of Preference Shares 6

Redemption of Debentures 7 Statement of Profit and Loss and Balance Sheet of the Company 8 Accounting for Amalgamation of Companies As Per A S 14 9 Accounting for Reconstruction 10 Holding and Subsidiary Companies Preparation of Consolidated Balance Sheet 11 Underwriting of Shares and Debentures

*ACCOUNTANCY & FINANCIAL MANAGEMENT*

- *I F. Y. B. Com.: Semester - I Academic Year: 2024-2025* Prof. (CA) Pradeep D. Kamthekar, 2024-07-11 To maintain uniformity and consistency in preparing and maintaining books of accounts certain rules practices and principles have evolved over some time These rules practices and principles in accountancy are called as Accounting Concepts These Accounting Concepts facilitate the comparison of financial statements showing profits and losses as well as the position of assets and liabilities of the same organisation of different periods and of different organisations for the same period NEP Business Accounting B. Com. 2nd Sem Dr. S. K. Singh, Dr. Manjulata Sao, 2025-02-09 Unit I 1 Partnership Accounts Basic Concepts and Final Accounts 2 Partnership Accounts Goodwill and Admission of a Partner 3 Retirement and Death of a Partner Unit II 1 Dissolution of a Partnership Firm 1 2 Dissolution of a Partnership Firm 2 Insolvency of Partner 3 Dissolution of a Partnership Firm 3 Gradual Realisation of Assets and Piecemeal Distribution 4 Amalgamation of Partnership Firms 5 Sale of Partnership Firm Conversion Into Company Unit III 1 Hire Purchase System 2 Installment Payment System Unit IV 1 Accounting for Non Trading or Not For Profit Organisations Institutions 2 Departmental Accounts *Problems & Solutions In Corporate Accounting [B. Com. Vth Sem]* Dr. S. K. Singh, 2023-11-08 1 Issue Forfeiture and Reissue of Shares 2 Redemption of Preference Shares 3 Issue of Debentures 4 Redemption of Debentures 5 Profit or Loss Prior to and After Incorporation 6 Statement of Profit and Loss Accounts and Balance Sheet of the Company 7 Valuation of Goodwill 8 Valuation of Shares 9 Accounting for Amalgamation of Companies As per A S 14 10 Accounting for Reconstruction **Corporate Accounting** R.L. Gupta, M. Radhaswamy, 2021-07-19 The 14th Revised Edition of the book Corporate Accounting includes the provision of the Companies Act 2013 SEBI rules and regulations and Accounting Standards wherever applicable The whole book has been updated and corrections made wherever required Theory and accounting treatment has been revised as per Accounting Standards 4 Revised and Companies Amendment Act 2019 Each aspect of a chapter has been discussed in detail in order to meet the requirements of the syllabus prescribed by different universities and professional institutes Salient Features of the Book The following features are worth noting in the present text The illustrations and assignment material has been made to conform to the requirements of Schedule III of the Companies Act 2013 The relevant problems solutions has also been revised The revised revision of Paragraph 14 of Accounting Standards 4 concerning Financial Statements regarding Proposed final dividend has been incorporated at relevant pages and the illustrations amended accordingly The relevant provisions of Ind AS 7 Statements of Cash Flows dealing with Bank Overdraft and Proposed Dividend have also been taken care of in this book In the chapter of Redemption of Debentures the treatment of interest on Debenture Redemption Funds Investments or Profit or Loss on the sale of DRFI have been also summarised in the chapter All chapters have been revised and updated Problem of each chapter have been suitably graded and edited to include questions of topical interest We are confident that the book in its revised form will be more useful for B Com Pass and Hons M Com M B A C A I P C E C A Final I C M A Stage II and Company Secretaries Executive Programme Examinations *Fundamentals of Accounting* Dr.

Suni Ikharkar, In business numerous transactions take place every day It is humanly impossible to remember all of them With the help of accounting records the businessman is able to ascertain the profit or loss and the financial position of the business at a given period and communicate such information to all interested parties In this unit you will learn about an overview of accounting and the basic concepts which are to be observed at the recording and reporting stage You will also learn different stages involved in accounting process and importance of accounting standards to maintain uniformity in the practice of accounting The purpose of this study Material is to present an introduction to the subjects of MBA Semester I The book contains the syllabus from basics of the subjects going into the intricacies of the subjects All the concepts have been explained with relevant examples and diagrams to make it interesting for the readers An attempt is made here by the experts of TMC to assist the students by way of providing Study Material as per the curriculum with noncommercial considerations However it is implicit that these are exam oriented Study Material and students are advised to attend regular lectures in the Institute and utilize reference books available in the library for In-depth knowledge We owe to many websites and their free contents we would like to specially acknowledge contents of website [www.wikipedia.com](http://www.wikipedia.com) and various authors whose writings formed the basis for this book We acknowledge our thanks to them At the end we would like to say that there is always a room for improvement in whatever we do We would appreciate any suggestions regarding this study material from the readers so that the contents can be made more interesting and meaningful Readers can email their queries and doubts to our authors on [tmcnagpur@gmail.com](mailto:tmcnagpur@gmail.com) We shall be glad to help you immediately Dr Suni Ikharkar Author

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Manjulata Sao,2025-01-10 1 Partnership Accounts Basic Concepts and Final Accounts 2 Partnership Accounts Goodwill and Admission of a Partner 3 Retirement and Death of a Partner 4 Dissolution of a Partnership Firm 1 Insolvency of Partner 5 Dissolution of a Partnership Firm 2 Gradual Realisation of Assets and Piecemeal Distribution 6 Dissolution of a Partnership Firm 3 7 Amalgamation of Partnership Firms 8 Sale of Partnership Firm Conversion into Company 9 Hire Purchase System 10 Installment Payment System 11 Accounting of Non Trading or Not For Profit Organisation Institutions 12 Departmental Accounts

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NEP Financial Accounting [B. Com. IInd Semester (Major)] Dr. S. K. Singh ,Dr. Syed Zahid Perwaiz,2023-09-03 Financial Accounting 1 Nature and Scope of Accounting 2 Accounting Principles 3 Indian and International Accounting Standards 4 Accounting Mechanism Double Entry System 5 Preparation of Journal Ledger and Trial Balance 6 Goods and Service Tax GST 7 Sub Division of Journal Subsidiary Books 8 Preparation of Final Statement 9 Capital and Revenue 10 Concept of Income and Its Measurement 11 Revenue Recognition Including AS 9 12 Valuation of Inventory Stock 13 Depreciation 14 Branch Accounting 15 Accounting of Non Trading or Not For Profit Organisation 16 Hire Purchases System 17 Instalment Payment System Computerised Accounting 1 Accounting 2 Introduction to Computer and Accounting System IAS 3 Computerised Accounting System Popular Accounting Software Tally ERP9 Creating Stock Groups and Voucher Entry I Appendix

*Financial Accounting (For Delhi University, Sem. I)* Deepak Sehgal, The book is exclusively meant for BCom Hons students of Paper CH 1 2 Semester 1 University of Delhi The book exhaustively covers the entire syllabus of the course Written in an easy to understand language the book would be highly useful for students who wish to master the concepts of accounting KEY FEATURES The book is designed on the DIYA Do It Yourself Approach A workbook added at the end as an annexure containing numerical questions with their answers complements the book to help students self evaluate themselves There are additional Review Questions Illustrations True False Questions and numerical problems with solutions in the main book Accounting treatment in the book is in conformity with various laws and accounting standards issued by the Institute of Chartered Accountants of India and prescribed by the Central Government in consultation with the National Advisory Committee on Accounting Standards

**NEP Accounting for Everyone (with GST) B. Com. 2nd Sem** Dr. S. K. Singh,2025-03-04 Financial Accounting 1 Nature and Scope of Accounting 2 Accounting Principles 3 Indian and International Accounting Standards 4 Accounting Mechanism Double Entry System 5 Preparation of

Journal Ledger and Trial Balance 6 Goods and Services Tax GST 7 Sub Division of Journal Subsidiary Books 8 Preparation of Final Statement 9 Capital and Revenue Computerised Accounting 1 Accounting 2 Introduction to Computer and Accounting System IAS 3 Computerised Accounting System Popular Accounting Software Tally ERP9 Creating Stock Groups and Voucher Entry Appendix      *Accountancy & Financial Management - I* Prof. (CA) Pradeep D. Kamthekar, 2024-07-11 rules practices and principles have evolved over a period of time These rules practices and principles in accountancy are called as Accounting Concepts These Accounting Concepts facilitate the comparison of financial statements showing profits and losses as well as position of assets and liabilities of the same organisation of different periods and of different organisations for the same period So these Accounting Concepts are termed as foundations of the book keeping system as a whole across the world



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