

Corporate Accounting

Practice Paper

B.Com (Hons.) Sem II

1. Explain the provisions of Section 52 of The Companies Act, 2013 with regard to utilization of "securities premium".
2. Discuss provisions regarding issue of bonus shares as enumerated under the Companies act, 2013.
3. Discuss the salient features of Section 68 of the Companies Act,2013 with regard to buy back of shares.
4. Explain the concept of "Book Building".

Or

Write a short note on Book Building process.

5. Discuss the conditions to be satisfied in case Amalgamation is in the nature of Merger.
6. Explain the provision of the Companies Act, 2013, regarding the issue of Redeemable Preference shares.
7. Distinguish between 'Normal underwriting' and 'Firm Underwriting'.
8. What do you understand by Underwriting Contract? Discuss various types of underwriting contracts.
9. Explain the term "Purchase Consideration" as per AS-14.
10. Difference between 'Internal Reconstruction' and 'External Reconstruction' of a company.
11. What do you mean by winding up of a company? State the modes of winding up/ liquidation of a company.
12. State the circumstances in which a company may compulsorily wound up by the Tribunal.
13. Write a short note on "Deficiency or Surplus A/C".
14. Write a short note on Overriding preferential payments.
15. Explain the following"
 - i. Cost of Control
 - ii. Minority Interest