

<b>QP Code: D133751</b>		<b>Total Pages: 2</b>	<b>Name:</b>
			<b>Register No.</b>
<b>THIRD SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025</b>			
<b>(CUFYUGP)</b>			
<b>COM3CJ202/COP3CJ202-Corporate Accounting</b>			
<b>2024 Admission onwards</b>			
<b>Maximum Time :2 Hours</b>		<b>Maximum Marks :70</b>	
<b>Section A</b>			
<b>All Questions can be answered. Each Question carries 3 marks (Ceiling : 24 Marks)</b>			
1	State three types of debentures.		
2	Mention six advantages of a bonus issue to shareholders.		
3	Distinguish between redemption of preference shares and buy-back of shares.		
4	What is meant by consolidated financial statements (CFS)?		
5	Describe five features of life insurance.		
6	Define rebate on bill discounted.		
7	Differentiate between share premium and share discount.		
8	Define capital reserve in the context of consolidation.		
9	Explain the procedure for issuing bonus shares.		
10	What is meant by cost of control?		
<b>Section B</b>			
<b>All Questions can be answered. Each Question carries 6 marks (Ceiling : 36 Marks)</b>			
11	Differentiate between equity shares and preference shares.		
12	What is a right issue? Explain its features.		
13	Explain in detail the classification of NPA		
14	Explain the importance of valuation in life insurance.		
15	Differentiate between pre acquisition profit and post Acquisition profit		
16	Explain the steps involved in calculating non-controlling interest.		
17	From the following information ,find out the amount of provisions to be shown in the profit and loss Account of GB Bank		
	Assets	Rs in Lakhs	
	Standard	5,000	
	Sub -Standard	4,000	
	Doubtful:for one year	800	
	For Three Year	600	
	For more than three years	200	
	Loss Assets	1000	

18	<p>Y Ltd , has 1,00,000 equity shares of ₹ 10 each fully paid up. It is resolved to issue fully paid bonus shares in the ratio of one share for every five shares held. The company has Capital Redemption Reserve ₹ 1,00,000 and securities premium balance of ₹1,50,000 and profit and loss account balance 80,000.</p> <p>Give journal entries in connection with bonus issue</p>
<b>Section C</b>	
<b>Answer any ONE .Each Question carries 10 marks (1x10=10 Marks)</b>	
19	Discuss in detail the objectives and importance of consolidated financial statements.
20	<p>From the following particulars calculate the amount of claim to be debited in the Revenue Account. Also give journal entries</p> <p>Claims paid during the year ₹32,00,000; Claims outstanding at the beginning of the year 1,60,000; Reinsurance claim 1,80,000; Expenses on claim 30,000; Claim intimated and accepted but not paid at the end of the year 1,20,000; Claim intimated but not accepted at the end of the year 90,000.</p>