

III Semester B.Com. Examination, November/December 2015
(2015-16 and Onwards) (CBCS) (Fresh)
COMMERCE

3.3 : Corporate Accounting

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written completely either in English or in Kannada.

SECTION – A

1. Answer any five sub-questions. Each question carries 2 marks. (5x2=10)

- a) State any two advantages of underwriting.
- b) What ratios normally used to apportion pre and post incorporation incomes and expenses ?
- c) How do you treat the loss prior to incorporation in the books of accounts ?
- d) Closing capital employed – ₹ 12,00,000

Net profit for the current year – ₹ 2,40,000

What is Average Capital Employed ?

- e) Fixed assets ₹ 10,00,000, Current assets – ₹ 8,00,000, Arrears of preference dividend ₹ 40,000, 5% Preference share capital ₹ 4,00,000, Current liabilities ₹ 3,00,000, 6% Debentures – ₹ 2,00,000.

Calculate Net Assets available to Equity Share holders.

- f) What is meant by calls-in-arrears ?
- g) What is meant by unclaimed dividend ? Where do you show the same in the Company's Balance Sheet ?

Pdf November 2013 Accounting Question Paper Grade1

**Domonic A. Bearfield,Evan
Berman,Melvin J. Dubnick**

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Public Infrastructure Management Frederick Bloetscher,2020-03-23 This book addresses the long term maintenance repair and replacement of public infrastructure in a practical cost effective manner something that is missing in the current literature Fixing our public infrastructure is essential for public health and safety and is fast becoming a national priority This title provides an overview of the major public works infrastructure systems water sanitary sewer stormwater roads bridges and railways including components operational goals maintenance areas where failure can occur and ways to address failure Risk and vulnerability to these systems are evaluated and guidance on how to create a condition index assessment given limited data is provided It also includes statistical methods to make an assessment more robust Recommendations on budgeting strategies and capital planning are also discussed and designed to bring the risk vulnerability and condition indices together into a thorough decision making process It is a must read for anyone involved in public infrastructure management including professional civil and environmental engineers utility managers local government managers and officials urban and regional planners and civil and environmental engineering students

Economics: Concepts, Methodologies, Tools, and Applications Management Association, Information Resources,2015-06-30 Organizations governments and corporations are all concerned with distributing their goods and services to those who need them most consequently benefiting in the process Only by carefully considering the interrelated nature of social systems can organizations achieve the success they strive for *Economics Concepts Methodologies Tools and Applications* explores the interactions between market agents and their impact on global prosperity Incorporating both theoretical background and advanced concepts in the discipline this multi volume reference is intended for policymakers economists business leaders governmental and non governmental organizations and students of economic theory

Too-Big-to-Fail in Banking Tom Filip Lesche,2021-06-28 This book provides a comprehensive summary of the latest academic research on the important topic of too big to fail TBTF in banking It explains TBTF from various perspectives including the range of regulatory measures proposed to counter TBTF most notably the globally accepted regulation of global systemically important banks G SIBs and its main tool of capital surcharges The empirical analysis quantifies the shareholder value of the G SIB attribution by using quarterly observations from more than 750 global banks between Q2 2008 and Q3 2015 The main finding is that G SIBs are confronted with a substantial relative valuation discount compared to non G SIBs From the end of 2011 until the end of 2015 a stable discount of 0 6x 0 8x price to tangible common equity P TCE is statistically highly significant The results suggest that the G SIB designation effect which positively impacts G SIBs share prices because of funding benefits from IGGs is dominated by the regulatory G SIB burden effect which negatively impacts G SIBs share prices because of lower profitability due to capital surcharges and other regulatory requirements placed on G SIBs The findings re open the debate about whether breaking up G SIBs would unlock shareholder value and whether G SIBs

are regulated efficiently

CFA Program Curriculum 2017 Level II, Volumes 1 - 6 CFA Institute, 2016-08-01 Master the practical aspects of the CFA Program Curriculum with expert instruction for the 2017 exam. The same official curricula that CFA Program candidates receive with program registration is now publicly available for purchase. CFA Program Curriculum 2017 Level II Volumes 1-6 provides the complete Level II Curriculum for the 2017 exam with practical instruction on the Candidate Body of Knowledge (CBOK) and how it is applied including expert guidance on incorporating concepts into practice. Level II focuses on complex analysis with an emphasis on asset valuation and is designed to help you use investment concepts appropriately in situations analysts commonly face. Coverage includes ethical and professional standards, quantitative analysis, economics, financial reporting and analysis, corporate finance, equities, fixed income, derivatives, alternative investments and portfolio management, organized into individual study sessions with clearly defined Learning Outcome Statements. Charts, graphs, figures, diagrams and financial statements illustrate complex concepts to facilitate retention and practice questions with answers allow you to gauge your understanding while reinforcing important concepts. While Level I introduced you to basic foundational investment skills, Level II requires more complex techniques and a strong grasp of valuation methods. This set dives deep into practical application, explaining complex topics to help you understand and retain critical concepts and processes. Incorporate analysis skills into case evaluations. Master complex calculations and quantitative techniques. Understand the international standards used for valuation and analysis. Gauge your skills and understanding against each Learning Outcome Statement. CFA Institute promotes the highest standards of ethics education and professional excellence among investment professionals. The CFA Program Curriculum guides you through the breadth of knowledge required to uphold these standards. The three levels of the program build on each other. Level I provides foundational knowledge and teaches the use of investment tools. Level II focuses on application of concepts and analysis, particularly in the valuation of assets. Level III builds toward synthesis across topics with an emphasis on portfolio management.

Implementation of Large-Scale Education Assessments Petra Lietz, John C. Cresswell, Keith F. Rust, Raymond J. Adams, 2017-03-07 Presents a comprehensive treatment of issues related to the inception, design, implementation and reporting of large scale education assessments. In recent years many countries have decided to become involved in international educational assessments to allow them to ascertain the strengths and weaknesses of their student populations. Assessments such as the OECD's Programme for International Student Assessment (PISA), the IEA's Trends in Mathematics and Science Study (TIMSS) and Progress in International Reading Literacy Study (PIRLS) have provided opportunities for comparison between students of different countries on a common international scale. This book is designed to give researchers, policy makers and practitioners a well grounded knowledge in the design, implementation, analysis and reporting of international assessments. Readers will be able to gain a more detailed insight into the scientific principles employed in such studies, allowing them to make better use of the results. The book will also give readers an understanding of the

resources needed to undertake and improve the design of educational assessments in their own countries and regions Implementation of Large Scale Education Assessments Brings together the editors extensive experience in creating designing implementing analysing and reporting results on a wide range of assessments Emphasizes methods for implementing international studies of student achievement and obtaining highquality data from cognitive tests and contextual questionnaires Discusses the methods of sampling weighting and variance estimation that are commonly encountered in international large scale assessments Provides direction and stimulus for improving global educational assessment and student learning Is written by experts in the field with an international perspective Survey researchers market researchers and practitioners engaged in comparative projects will all benefit from the unparalleled breadth of knowledge and experience in large scale educational assessments gathered in this one volume

Exploring the Psychology of Vocational Education:

From the Perspective of Literacy Promotion Jian-Hong Ye,Mei Yen Chen,Yung-Wei Hao,2023-04-14 **Encyclopedia of Public Administration and Public Policy - 5 Volume Set** Domonic A. Bearfield,Evan Berman,Melvin J.

Dubnick,2020-08-14 Now in its third edition Encyclopedia of Public Administration and Public Policy remains the definitive source for article length presentations spanning the fields of public administration and public policy It includes entries for Budgeting Bureaucracy Conflict resolution Countries and regions Court administration Gender issues Health care Human resource management Law Local government Methods Organization Performance Policy areas Policy making process Procurement State government Theories This revamped five volume edition is a reconceptualization of the first edition by Jack Rabin It incorporates over 225 new entries and over 100 revisions including a range of contributions and updates from the renowned academic and practitioner leaders of today as well as the next generation of top scholars The entries address topics in clear and coherent language and include references to additional sources for further study

Learning and Teaching Creative Cognition Marjorie S. Schiering,2015-08-13 At the onset this book provides explanations definitions for

what it is to be creative Research based viewpoints and personal perspectives on creativity lead to an introduction of an Interactive Methodology IM and interactive instructional strategies focused on The Interactive Book Report IBR Learning through play is emphasized Special needs students learning styles thinking and feeling a psychologist and scientist s perspectives effect and affect of the IM and IBR with leadership building are presented Differentiated instruction activities mindfulness neuroplasticity five case studies involving classroom use of the book s creative cognition operatives are given explicit attention

Question Papers and Suggested Answers Chartered Institute of Management Accountants,1995

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