

**Assignment Submission Date - On or before 9th August, 2020 (in PDF format only)**

**Write your Full Name, Class Roll No. and GU Roll No. correctly and clearly.**

**HOME ASSIGNMENT, 2020**

**B.COM 2<sup>nd</sup> SEMESTER (HONORS)**

**SUBJECT – CORPORATE ACCOUNTING**

**COURSE – NEW COURSE (CBCS)**

**PAPER – COM-HC-2026**

**TOTAL MARKS - 50**

**Q1. Fill in the blanks: (5 x1 = 5)**

1. In the Statement of Profit and Loss A/c, interest on Income Tax Refunded will be considered as \_\_\_\_\_ .
2. Buy-back of shares reduces capital base and, thus results in increase in \_\_\_\_\_ .
3. Right shares are offered only to existing \_\_\_\_\_ shareholders.
4. Intrinsic value of share is based on the value of \_\_\_\_\_ .
5. The most important objective of amalgamation is to get the effect of \_\_\_\_\_ .

**Q2. Answer the following: (any 3) (3x2=6)**

- a) Explain the meaning of right share.
- b) Write a note on 'Corporate Dividend Tax'.
- c) What do you mean by Acquisition?
- d) What is Escrow Account?
- e) What is meant by consideration for amalgamation as per AS-14?

**Q3.** Answer the following: (any 3)      **(3x5=15)**

- a) Mention the factors which influence the valuation of a company's share.
- b) Distinguish between amalgamation in the nature of merger and amalgamation in the nature of purchase?
- c) Elaborate the meaning of buy back of shares with suitable example.
- d) What are the steps to be followed for valuation of goodwill under super profit method?
- e) Briefly write about the types of Goodwill.

**Q4.** What is meant by 'Valuation of Shares'? Mention the situations where the need for valuation of share arises.      **(2+6=8)**

**Q5.** What are the conditions to be satisfied as specified in Section 68 of the Companies act, 2013 with regards to Buy-Back of Shares?      **(8)**

**Q6.** Explain, when is an amalgamation considered as amalgamation:      **(4+4=8)**

- (i) In the nature of merger and
- (ii) In the nature of purchase

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