

Bachelor of Commerce (General)

B.ComG

CHOICE BASED CREDIT SYSTEM

BCOC – 137: CORPORATE ACCOUNTING

ASSIGNMENT

2025

Valid from 1st January 2025 to 31st December 2025

Fourth Semester



School of Management Studies

Indira Gandhi National Open University

Maidan Garhi, New Delhi -110068



**BACHELOR OF COMMERCE (GENERAL)
CHOICE BASED CREDIT SYSTEM
BCOC – 137: CORPORATE ACCOUNTING**

ASSIGNMENT: 2025

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment in this Course. The assignment has been divided into three sections. Section A Consists of long answer questions for 10 marks each, Section B consists of medium answer questions for 6 marks each and Section C consists of short answer questions for 5 marks each.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-end examination, it is compulsory for you to submit the assignment as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

1. Those students who are appearing in June 2025 exams. They have to submit the same latest by 15th March 2025.
2. Those students who are appearing in December 2025 Term End Examination they have to submit latest by in 15th October 2025.

You have to submit the assignment of all the courses to the Coordinator of your Study Centre.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	BCOC – 137
COURSE TITLE	:	CORPORATE ACCOUNTING
ASSIGNMENT CODE	:	BCOC – 137/TMA/2025
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Note: Attempt all the questions.

Section – A

- Q.1** What is meant by issue of Bonus Shares? Discuss the guidelines issued by SEBI for issue of bonus shares. **(10)**
- Q.2** How does cash flow statement differ from funds flow statement? What are the uses of cash flow statement? **(10)**
- Q.3** What do you understand by Consolidated Financial Statement? Explain the advantages and disadvantages of preparing Consolidated Financial Statement. **(10)**
- Q.4** What journal entries are passed in the books of Transferor company in the case of amalgamation? Explain. **(10)**
- Q.5** Explain the primary and secondary functions of commercial banks. **(10)**

Section – B

- Q.6** Explain conditions for buy back of shares. **(6)**
- Q.7** From the following information, you are required to calculate the value of Goodwill by Capitalization Method: **(6)**
- 1) Capitalization of Actual Average Profit
2) Capitalization of Super Profit
- a. Actual Average Profit Rs. 60,000
b. Normal Rate of Return 10%
c. Actual Capital Employed Rs. 4,50,000
- Q.8** Differentiate between amalgamation and absorption. **(6)**
- Q.9** Explain the books of account generally kept by the Bank. **(6)**
- Q.10** What are the special features of Profit and Loss Account of a Company? **(6)**

Section – C

- Q.11** Asea Ltd. Issued 5,000 14% debentures of Rs. 100 each at a discount of 6% on January 1, 2016. The entries amount is payable on application. These debentures are redeemable at a premium of 5%. The interest on debentures is payable annually on December 31 each year and any loss on their issue is to be written off in three years. Give Journal entries for the above in the books of the Company. **(10)**

Q.12 Write the short notes on the following :

(5x2=10)

- a) Preliminary Expenses
- b) Minority Interest
- c) Disposal of Non-Banking Assets
- d) Internal Reconstruction
- e) Non- Performing Assets