

Bachelor of Commerce

B.Com

CHOICE BASED CREDIT SYSTEM

BCOC – 137: CORPORATE ACCOUNTING

ASSIGNMENT

2023-2024

Valid from 1st January 2024 to 31st December 2024

Fourth Semester



School of Management Studies

Indira Gandhi National Open University

Maidan Garhi, New Delhi -110068



**BACHELOR OF COMMERCE
BCOC – 137: CORPORATE ACCOUNTING**

ASSIGNMENT: 2023-24

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 December 2024 Term End Examination they have to submit latest by in 15th October 2024.
2. Those students who are appearing in June 2024 exams. They have to submit the same latest by 15th March 2024.

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/2023-24
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Note: Attempt all the questions.

Section – A

- Q.1** Distinguish between partnership and company forms of organizations. **(10)**
- Q.2** Can a company forfeit shares for non-payment of calls? If so, explain the procedure of share forfeiture. **(10)**
- Q.3** Describe the functions of modern commercial banks. **(10)**
- Q.4** What is a debenture? How does it differ from a share? **(10)**
- Q.5** Enumerate four items each of current assets and current liabilities. **(10)**

Section – B

- Q.6** How does cash flow analysis helps the management in decision making? **(6)**
- Q.7** Describe the various advantages of a Holding Company. **(6)**
- Q.8** Identify the difference between Holding Company and Subsidiary Company? **(6)**
- Q.9** Explain the characteristics of Goodwill in detail. **(6)**
- Q.10** Discuss various methods of valuation of shares? Explain. **(6)**

Section – C

- Q.11** a) Net payment method of Purchase Consideration. **(10+10)**
b) Intrinsic worth method of Purchase Consideration.
- Q.12** Write the short notes on the following : **(8+6+6)**
- a) Disposal of non-Banking Assets
 - b) Condition for the license of Banking Company
 - c) Distinction between a Bank and a NBFC