

# **Bachelor of Commerce**

**B.Com**

**CHOICE BASED CREDIT SYSTEM**

**BCOC – 137: CORPORATE ACCOUNTING**

**ASSIGNMENT**

**2022-2023**

**Valid from 1st January 2023 to 31st December 2023**

**Fourth Semester**



**School of Management Studies**

**Indira Gandhi National Open University**

**Maidan Garhi, New Delhi -110068**



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

**ASSIGNMENT: 2022-23**

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 2023 Term End Examination they have to submit latest by in 15th October 2023.
2. Those students who are appearing in June 2023 exams. They have to submit the same latest by 15th March 2023.

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

## TUTOR MARKED ASSIGNMENT

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<b>COURSE CODE</b>	<b>:</b>	<b>BCOC – 137</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>CORPORATE ACCOUNTING</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>BCOC – 137/TMA/2022-23</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Note: Attempt all the questions.**

### Section – A

- Q-1** Distinguish between partnership and company forms of organizations. (10)
- Q-2** What is meant by Book Building? Explain the steps involved in book building process. (10)
- Q-3** What is meant by issue of Bonus Shares? Discuss the guidelines issued by SEBI for issue of bonus share. (10)
- Q-4** What are the various types of debentures? Describe each one of them briefly. (10)
- Q-5** What do you mean by Holding Company? How it is different from subsidiary Company? (10)

### Section – B

- Q.6** What are the various methods of valuation of shares? Explain. (5)
- Q.7** Differentiate between Amalgamation, Absorption and Reconstruction. (5)
- Q.8** Explain the Books of account generally kept by the Bank. (5)
- Q.9** Describe the functions of modern commercial banks. (5)
- Q.10** Differentiate between loans and advances. (5)
- Q.11** Write short notes on the nature of merger. (5)
- i) Amalgamation in the nature of merger.
- ii) Amalgamation in the nature of purchase.

### Section – C

- Q.12** What do you mean by Non- Performing Assets of a banking company? Explain. (10)
- Q.13** Write short notes (any two) on the following: (10)
- a) Goodwill
- b) Capital Reserve
- c) Minority Interest