**MUGBERIA GANGADHAR MAHAVIDYALAYA**

**B.Com.(Hons.)2ND Semester 1st Internal Examination -2022**

**Sub.-Corporate Accounting. Paper C3T. Time-30 Minutes F.M-10**

**1) Answer any five questions. 5x2**

a) What is pro-rate allotment?

b) Write two features of Equity share.

c) What portion of share forfeiture amount is transferred to Capital Reserve?

d) Difference between Called up capital & Paid up capital.

e) What do you mean by Buy Back of share?

f) What is Capital Redemption Reserve a/c? Why capital redemption reserve a/c is created?

g) Discuss the objects of reduction of share capital.

h) Can security premium be forfeited? when?

i) Write two features of Preference share.

j) Difference between Stock and Share.

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**B.Com.4 th Semester 1 st Internal Examination -2022**

**Sub.-Cost Accounting. Paper C8T Time-30 Minutes F.M-10**

**1) Answer any five questions. 5x2**

a) Difference between Cost accounting and Financial accounting .

b) Difference between Store ledger and Bin card.

c) Short notes on: i)Cost Centre ii)Idle time

d) What is labour turnover? What its causes?

e) What do you mean by Allocation and Apportionment of overhead?

f) Discuss the normal loss and abnormal loss are treated on process costing.

g) What do you mean by contract costing ?

h)A Worker produced 180 units in a week. The guaranteed weekly wages payment for 44 hours is Rs.77. The expected time to produce one unit is 16 minutes which is further raised by 25% under the incentive scheme.

 What will be the earning per hour for the worker under Halsey and Rowan Schemes.

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