



Department of Commerce

Government Degree College Dooru

Tutorial Examination of B.com 2nd Semester (Batch-2021) There are four Questions for the tutorial examination; students are asked to analyse/prepare any two, which would be subsequently followed by presentations to be given by students.

Date of Examination: - 14/06/2022

Q. 1 Analyse a [Mergers and Acquisition- Flipkart & Myntra](#) , Study the philosophy behind the merger.

Q.2 Jindal Ltd. has an authorized capital of Rs 1 crore. The company invited applications for issuing 75,000 equity shares of Rs 100 each (Face Value) at a premium of Rs 30 per share. The amount was payable as follows: On Application– Rs 35 per share (including premium Rs 10) On Allotment- Rs 45 per share (including premium Rs 10) On First – Rs 25 per share (Including premium Rs 10) and balance on Final Call. Applications were received for 1, 50,000 shares. Allotment was made as under:

Category- A. Applicants for 25,000 shares were allotted full.

Category- B. Applicants for 1,00,000 shares were allotted in the ratio of 2:1.

Category- C. The applicants for remaining shares were send letter of regret.

Excess money received on application was adjusted towards sums due on allotment and subsequent calls. A shareholder, who applied for 10,000 shares in the category “B” failed to pay the first and final call money. His shares were forfeited. All the forfeited shares were reissued at Rs 125 per share fully paid up. You are required to pass necessary journal entries for the above transactions in the books of Jindal Ltd.

Q.3 Study the Cash flow statement of any company as per your wish. Prepare a report of the same.

Q.4 Analysis and interpretation of financial statement refer to the treatment of the information contained in the income statement and balance sheet so as to afford full diagnosis of profitability and financial soundness of the business. Discuss
