



BRAINWARE UNIVERSITY

LIBRARY
Brainware University
Barasat, Kolkata -700125

Course – Accounting & Taxation

E filing, Company Law & Basic Investment Approaches (CDAT 202)

(Semester – 2)

Time allotted: 1 hr 30 min

Full Marks: 50

[The figure in the margin indicates full marks. Candidates are required to give their answers in their own words as far as practicable.]

Group –A

(Multiple Choice Type Question)

1 x 10 = 10

1. Choose the correct alternative from the following
 - (i) Property of the company belongs to
 - a. The company
 - b. The Government
 - c. Members
 - d. Promoters
 - (ii) Maximum no. of members in case of private company is
 - a. 50
 - b. 100
 - c. 150
 - d. 200
 - (iii) In the case of Company, Statutory Audit is
 - a. Compulsory
 - b. Optional
 - c. Both of the above
 - d. None of the above
 - (iv) Maximum rate of discount that can be allowed on issue of shares
 - a. 5%
 - b. 10%
 - c. 15%
 - d. 20%
 - (v) In case of public company towards quorum proxies will also be counted
 - a. Yes
 - b. No
 - c. Depends on ROC
 - d. None of the above

(vi) Minimum paid up share capital in case of a public company is

- a. Rs.5 lac
- b. Rs.10 lac
- c. Rs. 1 lac
- d. Rs. 3 lac

(vii) Minimum no. of Directors in case of a public company is

- a. 1
- b. 2
- c. 3
- d. 4

(viii) Transfer of shares in the case of public company is

- a. Prohibited
- b. Restricted
- c. Freely Transferable
- d. None of the above

(ix) Increase in current assets means

- a. Cash inflow
- b. Cash outflow
- c. Neither inflow nor outflow of cash
- d. None of the above

(x) If market price of a security is less than its intrinsic value then the security is called

- a. Over valued
- b. Under valued
- c. At par
- d. Same valued

Group – B

(Short Answer Type Questions)

$$5 \times 2 = 10$$

Answer any *two* from the following

2. What are the differences between a Private company & a Public Company?	5
3. What is e filing? What are its advantages?	5
4. What is Capital Budgeting? What are its objectives?	5

5

Group - C

(Long Answer Type Questions)

15 x 2 = 30

Answer any *two* from the following

5. (a) What is MOA? What is AOA? What are the differences between them? 2+2+11

6. (a) What is a Joint Stock company? What are its features? 3+12

7. (a) A Company has the following capital structure & after tax cost for the different sources of funds.

Source of Funds		Book Value	Market value	After Tax Cost
Equity Share Capital	Rs.50000	Rs.90000 (including retained earning)		15%
Retained Earnings	Rs.10000	-		15%
Preference Share Capital	Rs.25000	Rs.25000		10%
Debentures	Rs.15000	Rs.15000		8%

You are required to calculate Weighted Average Cost of Capital (WACC) by using:

- a) Book Value as Weights
- b) Market Value as Weights