

# Online Assessment (Even Sem/Part-I/Part-II Examinations 2019 - 2020)

Course Name - Mergers, Acquisitions and Corporate Restructuring

Course Code - FM401

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Answer all the questions. Each question carry one mark.

9. 1. As per AS – 14 purchase consideration is defined as

*Mark only one oval.*

Shareholders

Creditors

Debenture Holders

All of these

10. 2. Amalgamation Adjustment Account is opened in the books of Transferee Company to incorporate

*Mark only one oval.*

- The Assets of the Transferor Company
- The Liabilities of the Transferor Company
- The Statutory Reserve of the Transferor Company
- None of these

11. 3. Goodwill arising on amalgamation is assessed as

*Mark only one oval.*

- Retained in the books of the transferee company
- Amortized to income on a systematic basis normally five years
- Adjusted against reserves or profit and loss account
- All of these

12. 4. Under Purchase method the difference between the purchase consideration and share capital of the transferee company should be adjusted to

*Mark only one oval.*

- General Reserve
- Amalgamation Adjustment Account
- Goodwill or Capital Reserve
- None of these

13. 5. A Ltd. and B Ltd. go into liquidation and a new company X Ltd. is formed. Evaluate the nature among the below options

*Mark only one oval.*

- Absorption
- External Reconstruction
- Amalgamation
- None of these

14. 6. Liabilities (not accumulated profits) of a company include

*Mark only one oval.*

- General Reserve
- Pension Fund
- Dividend Equalization Fund
- None of these

15. 7. For paying liabilities not taken over by the purchasing company, the vendor company credits

*Mark only one oval.*

- Realization Account
- Bank Account
- Liabilities Account
- All of these

16. 8. Shares received from the new company are recorded at

*Mark only one oval.*

- Face Value
- Average Price
- Market Value
- None of these

17. 9. Purchase Price means total agreed value of

*Mark only one oval.*

- Assets only
- Liabilities only
- Assets and Liabilities
- None of these

18. 10. Goodwill equals

*Mark only one oval.*

- Purchase Price – Net Assets
- Sale Price – Net Liabilities
- Cost Price – Purchase Price
- None of these

19. 11. The \_\_\_\_\_ are legally entitled to the repayment of capital in the event of liquidation of the company

*Mark only one oval.*

- Preference Shareholders
- Bad Debts
- Government
- None of these

20. 12. If a company makes a default in delivering the statutory report to the registrar or in holding the statutory meeting, then company is compulsorily wound up by the \_\_\_\_\_

*Mark only one oval.*

- Central Government
- State Government
- Court
- None of these

21. 13. In case of compulsory winding up liquidator appointed by

*Mark only one oval.*

- Debtor
- Creditor
- Court
- None of these

22. 14. In case of creditors voluntarily winding up liquidator appointed by

*Mark only one oval.*

- Members
- Government
- Creditors and Members
- None of these

23. 15. The holder of \_\_\_\_\_ is also treated as contributories even though they are not to contribute to the assets of the company.

*Mark only one oval.*

- Partly paid equity shares
- Fully paid equity shares
- Bonus Shares
- None of these

24. 16. The liquidator has a legal right of \_\_\_\_\_ the shares of those who fail to pay the amount due.

*Mark only one oval.*

- Forfeiting
- Reissuing
- Cancelling
- None of these

25. 17. All revenue, taxes due to government within 12 months before the date of commencement of winding up is \_\_\_\_\_.

*Mark only one oval.*

- Preferential
- Deferred
- May be avoided
- None of these

26. 18. "B" List of contributories are not liable

*Mark only one oval.*

- If shares are fully paid up
- For liabilities after they are ceases to be member of the company.
- If present shareholders paid the unpaid amount of the shares transferred by them
- All of these

27. 19. Within how many days creditors shall approve the resolution passed by the members of the liquidating company for its liquidation

*Mark only one oval.*

- 5
- 15
- 7
- 30



28. 20. List 'E' in statement of affairs gives the list of

*Mark only one oval.*

- Preferential Creditors
- Debenture Holders
- Unsecured Creditors
- Secured Creditors

29. 21. The liquidator final statement of account is prepared

*Mark only one oval.*

- Only In Case Of Creditor Voluntary Winding Up
- Only In Case Of Members Voluntary Winding Up
- Only In Case Of Compulsory Winding Up
- None of these

30. 22. Debenture holders secured by first floating charge are paid after the payment of

*Mark only one oval.*

- Equity Share Holders
- Preference Share Holders
- Creditors
- Government

31. 23. Surplus of amount in statement of affairs should be distributed to

*Mark only one oval.*

- Creditors
- Government
- Liquidator
- Equity Share Holders

32. 24. The value of goodwill is more in case of

*Mark only one oval.*

- Annuity Method
- Super Profit Method
- Fair Value Method
- Capitalization Method

33. 25. While calculating purchase price, the following values of assets are considered

*Mark only one oval.*

- Book value
- New values fixed
- Average values
- None of these

34. 26. If the two companies have different accounting policies in respect of the same item, then they make necessary changes to adopt ..... accounting policies

*Mark only one oval.*

- LIFO
- FIFO
- Weighted Average
- Uniform

35. 27. If amalgamation is in the ....., the General Reserve or Profit and Loss A/c balance will not be shown in the balance sheet.

*Mark only one oval.*

- Form of Merger
- Form of Purchase
- Consideration method
- None of these

36. 28. In amalgamation of two companies

*Mark only one oval.*

- Both companies lose their existence
- Both companies continue
- Any company can continue
- None of these

37. 29. When the Vendor (seller) company agrees to bear liquidation expenses, it will debit

*Mark only one oval.*

- Realisation Account
- Bank Account
- Goodwill Account
- None of these

38. 30. Net Assets minus Capital Reserve is \_\_\_\_\_

*Mark only one oval.*

- Goodwill
- Total Assets
- Purchase Consideration
- None of these

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