**DCM2203 Corporate Accounting**

**Assignment Set – 1**

1. Discuss different types of companies on the basis of incorporation.

2. Fashion Fabrics Ltd. issued 100000 shares of ` 10 each on 1st April, 2014. The

amount payable on these shares was as under:

₹ 2 per share on application.

₹ 3 per share on allotment.

₹ 5 per share on call.

The amount applicable on application, allotment and further calls were successfully called upon by the company and hence received on all the shares.

Give journal entries for the above transactions in the books of Fashion Fabrics Limited.

3. Critically examine the classification of debentures based on various criteria, such as convertibility, security, redemption and priority.

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**Assignment Set – 2**

4. Analyse the legal and financial implications of debenture redemption under the provisions of the Companies Act, focusing on the absence of stringent regulatory guidelines, also elucidate on different redemption methods of Debentures when Debentures are redeemed at par, at premium, and at a discount.

5. Mr Ravi Shankar plans to make an investment of Rs.1 Lakh in a business for tenure of 5 years. The WACC of this business is 6%. The estimated cash flows are mentioned below –

|  |  |
| --- | --- |
| **Year** | **Cash Flow Amount in Rs.** |
| 1 | 20,000 |
| 2 | 23,000 |
| 3 | 30,000 |
| 4 | 37,000 |
| 5 | 45,000 |

You are required to calculate the Present Value of the respective future cash inflows for each year and the total discounted cash inflows for five years and Net Present Value of this investment opportunity and advise Mr. Ravi Shankar on the investment decision.

6. Evaluate the legal and procedural requirements for a company to reduce its share capital and for protecting stakeholder interests. Additionally, discuss the significance of the Capital Reduction/Reconstruction Account in managing liabilities and revaluating assets.

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