

Objectives

Chapter No → 03. Underwriting of Shares & Debentures.

Q No → 1. अभिगोपकों को अंशों के निर्गमन पर कमीशन दिया जाता है;  
Commission to underwriter may be paid on issue of shares;

- (a) 10% of the issue price or the amount or rate described in articles of Association, whichever is more
- (b) 5% of issue price or the amount or rate described in the articles of Association, whichever is less
- (c) 5% of issue price or the amount or rate described in the articles of Association, whichever is less
- (d) 2½% of issue price or the amount or rate described in the articles of Association whichever is less

Ans → (b.) निर्गमन मूल्य का 5% भा अन्वर्निमों में वर्णित दर भा शक्ति में से जो भी कम हो

Q No → 2. अभिगोपन खाते के क्रेडिट पक्ष में लिखा जाता है;

On the credit of the underwriting account the entry made for:

- (a) Expenses incurred in respect of underwriting
- (b) The shares which the underwriters had to take up
- (c) The sales proceeds of the shares sold by the underwriters
- (d) The value of the total shares sold

Ans → (c) अभिगोपकों द्वारा अंशों की विक्रमशक्ति

Q No → 3. अभिगोपन शैली;

By underwriting it is:

- (a) Easier to collect capital for the company
- (b) Easier to get the company registered
- (c) Easier to enter into contracts with the promoters

Ans → (a.) कंपनी को धुंजी एकत्रित करने में सरलता रहती है।



Q4. Fill in the blanks.

(i) अग्निगोपकों का कमीशन अग्निगोपन खाते के \_\_\_\_\_ पक्ष में लिखा जाता है।  
Underwriters Commission are recorded in the \_\_\_\_\_ side of  
underwriting account.

क्रेडिट (Credit)

(ii) अग्निगोपन के व्यय अग्निगोपन खाते के \_\_\_\_\_ पक्ष में लिखे जाते हैं।  
Underwriting expenses are recorded in the \_\_\_\_\_ side of  
underwriting accounts.

डेबिट (Debit)

(iii) अग्निगोपन पर हानि अग्निगोपन खाते के \_\_\_\_\_ पक्ष में लिखी जाती है।  
Underwriting loss are recorded in the \_\_\_\_\_ side  
of underwriting account.

डेबिट (Debit)

(iv) उप-अग्निगोपक को देय कमीशन अग्निगोपन खाते के \_\_\_\_\_ पक्ष में लिखा जाता है।  
Sub-underwriters Commission are recorded in the \_\_\_\_\_  
side of underwriting account.

डेबिट (Debit)