

**Question Paper Set of**

**T.Y.B.I.M. – Sem-V**

**Regular Exam**

**University of Mumbai**

**November, 2023**

Time: 2.30 Hrs

Marks: 75

## Q.1A Choose the right options (Any Eight)

(8 Marks)

1. Market risk is more commonly known as \_\_\_\_\_ risk.  
a) Systematic b) Unsystematic c) Regular d) Irregular
2. Interest rate risk is the risk that arises from \_\_\_\_\_ of interest rates in economy.  
a) Stock b) Price Security c) Bond d) Volatility
3. Financial derivatives include \_\_\_\_\_  
a) Stocks. b) Bonds. c) Futures. d) Interest rates
4. A future contract is a \_\_\_\_\_ contract.  
a) Sub- standardized b) Regulated c) Standardized d) Unregulated
5. Credit approval process \_\_\_\_\_  
a) Risk Rating b) Replicate the flow of analysis c) Credit approval process d) Expected loss on default
6. India adopted Basel 1 guidelines in the year \_\_\_\_\_  
a) 1999 b) 1998 c) 1997 d) 1996
7. CAR is stands for \_\_\_\_\_  
a) Capital admin ratio b) Capital adequacy ratio c) Capital ads ratio d) Capital adequacy risk
8. I R F Stands For \_\_\_\_\_  
a) Interest Rate Futures b) Interest Rate Forwards c) Interest Rate Fixed d) Interest Rate Fluctuating
9. The \_\_\_\_\_ is a measure of a bank's capital.  
a) Goods governance Minimum b) capital requirements c) Capital adequacy ratio d) Leverage
10. \_\_\_\_\_ is a measure of "risk per unit of expected return."  
a) Standard deviation b) Coefficient of variation c) Correlation coefficient d) beta

## 1 B Match the column (any Seven)

(7 Marks)

Column A		Column B	
i	Risk Management	a	Exchange Rate Risk
ii	Put option	b	Moody's
iii	Currency Risk	c	Right to Sell
iv	Risk Measurement	d	Unsecured Promissory Notes
v	T-bill	e	Possible Changes in Spreads
vi	Commercial Paper	f	Default Risk
vii	Credit Rating Agencies	g	Evaluation of risk
viii	Basis Risk	h	Process of measuring, or assessing risk
ix	Credit Risk	i	Unable to Meet Short term financial demands.
x	Liquidity Risk	j	91 days

- Q2. A) What are derivatives Market? Explain the various Types of derivatives. 8Marks
- Q2 B) Explain the Role of Enterprise Risk Management. 7Marks
- OR**
- Q2 C) Importance of Commodities Market in India 8Marks
- Q2 D) Major players in the derivatives market 7Marks
- Q3 A) Explain characteristics of credit rating. 8Marks
- Q3 B) Explain the Functions of credit rating. 7Marks
- OR**
- Q3 C) What is the process of managing credit risk. 8Marks
- Q3 D) Explain the benefits of credit rating. 7Marks
- Q4 A) What are the RBI guidelines for risk management? 8Marks
- Q4 B) Discuss the regulatory framework for derivatives market in India. 7Marks
- OR**
- Q4 C) Explain the Risk management in Derivatives? 8Marks
- Q4 D) Discuss the regulatory framework for derivatives market in India. 7Marks
- Q5 C) Explain the types of Derivatives? 8Marks
- Q5 D) Briefly explains application to interest rate forecasting. 7Marks
- OR**
- Q5. Write short notes on (any three) 15 Marks
- 1) Basic Risk Types
  - 2) The Role of Risk Management.
  - 3) Fixed-income Securities
  - 4) RBI guidelines on Credit Rating Framework in Banks,
  - 5) Measures of Interest Rate Sensitivity

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TJBIM  
12/12/2023

2 ½ hours

Marks 75.

N.B. 1. All questions are Compulsory

2. Figures to the right indicates maximum marks

Q1. Choose the right options from the following. (Any 8) (8)

- a) \_\_\_\_\_ is not the service of Merchant Banking.  
(Deposits, Issue management, project counselling, under writing)
- b) Merchant banker should register with \_\_\_\_\_.  
(RBI, SEBI, Central Government, State Government)
- c) Merchant banker leading a public offer is known as \_\_\_\_\_.  
(Lead manager, Trustee, Manager, Store manager)
- d) \_\_\_\_\_ is the minimum subscription for allotment.  
(90%, 50%, 80%, 50%)
- e) \_\_\_\_\_ issued to existing share-holders.  
(Preference shares, Bonus shares, Right shares, Offer for sale)
- f) \_\_\_\_\_ is the statutory body that oversees India's IPO market.  
(SEBI, BSE, Ministry of finance, RBI)
- g) Basic objective of listing the security is \_\_\_\_\_.  
(To make popular, To provide liquidity, To protect issue company, To raise funds)
- h) ADR's that don't qualify or are not intended to be listed on stock exchange are referred to as \_\_\_\_\_.  
(Level I ADR, Level II ADR, Level III ADR, Level IV ADR)
- i) \_\_\_\_\_ is a mix between a debt and equity instrument.  
(FCCB, Floating rate bonds, IDR, GDR)
- j) An FCEB involves \_\_\_\_\_ parties.  
(Five, Four, Two, Three)

Q1 B) State whether the following statement is True or False (Any 7) (7)

- 1) IPO grading is optional in India.
- 2) SEBI is the statutory body that oversees Issue Management in India.
- 3) ADR stands for American Depository Revenue.
- 4) Commercial Papers have a minimum issue size of Rs 3 lakhs.
- 5) Unsecured Debentures have a charge over the assets of the Company.
- 6) Rights Issue is to be kept open for 30-60days.
- 7) Convertible Bonds give the option to the investor to convert it to Equity Shares.
- 8) The most common method of public issue is through Private Placements.
- 9) All intermediaries related to Issue Management have been appointed by the issuer only.
- 10) Bonus Shares are issued to existing shareholders free of cost.

Q2 A) Define Merchant Banking. Explain any 4 functions given by them. (8)

Q2 B) What are the benefits of Listing a Company at the Stock Exchange? (7)

OR

Q2 C) List out the SEBI guidelines for IPO process. (8)

Q2 D) Define FCCB and explain the features of FCCB. (7)

Q3 A) Describe the duties of the participants involved in GDR Issue. (8)

Q3 B) What are the SEBI guidelines relating to advertisements for an IPO? (7)

OR

Q3 C) Discuss the difference between Commercial bank and Merchant banks. (8)

Q3 D) What is due diligence? Explain importance of due diligence. (7)

Q4 A) What are Commercial Papers? Explain its features. (8)

Q4 B) What are Debentures? Explain its advantages. (7)

OR

Q4 C) Explain in detail the different types of Bonds. (8)

Q4 D) Explain the structure of ADRs in detail. (7)

Q5 A) What is the role of Registrar in IPO Issue? (8)

Q5 B) Distinguish between ADR and GDR. (7)

OR

Q5 C) Write Shorts Notes (Any3) (15)

1) Categories of Merchant Bankers.

2) Underwriter.

3) Book Building Process.

4) Types of Commercial Papers.

5) Registered and Bearer Debentures.

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Time: 2 hrs. 30 min

Total marks: 75

N.B. (1) All questions are compulsory

(2) Figures to the right indicate full marks

**Q-1 A. State whether the following statements are True or False. (Attempt any 8) 8**

1. Ethics does not help in gaining any kind of knowledge.
2. Foreign trade ethics deals with ethical problems related to globalization.
3. Ethical leader in an organization can direct employees by example and guide them in making decisions.
4. Kant is responsible for the most prominent and well known form of deontological ethics.
5. Business Ethics aims at Protecting consumer's rights.
6. Professional ethics encompass the personal, and corporate standards of behaviour expected by professionals.
7. Mill devoted his life to the defence and promotion of the general welfare.
8. Surrogate advertising is a type of Ethical advertising.
9. According to the Gandhian Concept " All business firms must work like a Trust."
10. Disclosure is the key mechanism for achieving transparency.

**Q-1 B. Match the columns: (Attempt any 7) 7**

1. Surrogate advertising is a type of \_\_\_\_\_ advertising. (Ethical/Unethical/both)
2. Business ethics aims at \_\_\_\_\_ consumer's rights. (Protecting/Damaging/none)
3. The ethics is derived from the Greek word \_\_\_\_\_. (Ethos/Ethenic/enthusiastic)
4. "Enjoy the wealth by renouncing it" was the belief of \_\_\_\_\_. (Bentham/Kant/Gandhi)
5. According to Bentham's \_\_\_\_\_ recognizes the fundamental role of pain and pleasure in human life. (Principle of Utility/Principle of satisfaction/both)
6. According to Socialism principle of Trusteeship, the society is given much more importance than an \_\_\_\_\_. (Individual/ Society/Group)
7. \_\_\_\_\_ are the major sellers of the ads and products. (Children/ individual/group)
8. Advertising creates \_\_\_\_\_ needs. (Artificial/social/basic)
9. \_\_\_\_\_ can also appear in sales promotion. (Deception/ reception/perception)
10. Jeremy Bentham's theory is popularly known as \_\_\_\_\_ Utilitarianism. (quantitative/qualitative/objective)

**Q-2 Answer the following Questions: (Any 2)** **15**

- a) Define Business Ethics and state its various features? 8
- b) Explain the various negative effects of false advertising. 7

**OR**

- c) State the objectives and importance of ethics? 8
- d) What are the different principles of business ethics? 7

**Q-3 Answer the following Questions: (Any 2)** **15**

- a) State the limitations of trusteeship with principles. 8
- b) Write down the advantages and disadvantages of advertising. 7

**OR**

- c) What are the various importances of international business ethics? 8
- d) Explain the various types of unethical principles in advertising. 7

**Q-4 Answer the following Questions: (Any 2)** **15**

- a) Write a note on Whistle Blowing. 8
- b) Mention the various Workers rights and duties in an organization. 7

**OR**

- c) Which are the various Ethics used for Environment Protection. 8
- d) What are the various Ten Commandments of Ethical Behaviour? 7

**Q-5 Answer the following Questions: (Any 2)** **15**

- a) Write down the Role of Business Ethics in Building a Civilized Society. 15

**OR**

**b) Write Short notes on: (Any 3/5)** **15**

1. Concept of Charity.
2. Corporate Ethics.
3. Ethical issues in marketing mix.
4. Types of Unethical advertisements.
5. Sustain business with the help of CSR.

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Time: 2:30 Hours

Marks: 75

Q.1) A) Match the following options correctly (Any Eight)

Group A	Group B
1. International Finance	a. LIBOR
2. International Merger	b. Credit-rating agencies hired by Lead Manager
3. International Acquisition	c. Financial institute/international investment bank in foreign country appointed by Issuing Company
4. Restricted ADRs	d. International Financial Markets
5. Book Runners	e. Facebook and WhatsApp
6. Depository Bank	f. TATA and Jaguar
7. Euro-Currency Bonds Market	g. Horizon Risk
8. Euro-Currency Credit Market	h. Translation Risk
9. Foreign Exchange Risk	i. Zero Coupon Bonds
10. Investment Risk	j. Section 144A

Q.1) B) State whether the following statements are True or False (any Seven)

- International Finance concerns transnational and cross-national transactions with domestic transactions.
- Currency Crisis is not a challenge to International Finance.
- Cost of Capital is the maximum rate of return that a business must earn before generating value.
- Capital Budgeting is the process of calculating the present value of the firm.
- Depository Receipts are negotiable instruments.
- The time period of Cooling-Off Period is 80 days.
- Restricted ADRs are Sponsored ADRs.
- The paid up capital for IDR is Rs. 1,000 Million.
- Bond issued, underwritten and traded with the currency and regulations of the borrower's country is called as Foreign Bonds.
- Credit risk is loss of purchasing power of a currency.

Q.2) Attempt with A&amp;B or C&amp;D

(15 Marks)

- Define the term International Finance. List out the various challenges faced in International Finance.
- What do you mean by International Mergers and Acquisitions? Write a brief note about the trends and characteristics of Cross Border Mergers and Acquisitions?

OR

- What do you mean by "Capital Budgeting"? Explain the process of capital budgeting.
- Critically evaluate the why firms engage in cross-border mergers and acquisitions.



Q.3) Attempt with A&B or C&D

(15 Marks)

- A. Explain in detail the various types instruments as seen in International Money Market.
- B. Describe the complete process of Global Depository Receipts (GDRs) issue.

OR

- C. Write a brief note about the emerging Stock Markets in the world.
- D. What do you mean "Depository Receipts"? Explain the different types of American Depository Receipts.

Q.4) Attempt with A&B or C&D

(15 Marks)

- A. What is "Eurocurrency Markets"? What are the different types of Eurocurrency Markets.
- B. What do you mean by "International Bond Market"? What are the different types of risks associated with investing in Bond Markets?

OR

- C. What are the factors responsible for the growth of Eurocurrency Markets?
- D. Differentiate between Foreign Currency Convertible Bonds and Foreign Currency Exchangeable Bonds.

Q.5) Attempt with A&B or C

(15 Marks)

- A. What are the different types of Investment Risk and Market Risk?
- B. Explain the following obstacles to International Investment:
  - 1) Taxation
  - 2) Information Barriers

OR

C. Choose any 03 (any three) of the following

(5m\*3=15m)

- i. Cost of Capital
- ii. Indian Depository Receipts
- iii. Euro Currency Bonds
- iv. Participatory Notes
- v. Political Risks as an obstacle to International Investment

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DURATION :2 hrs. 30 min

TOTAL MARKS :75 marks

## INSTRUCTIONS TO THE CANDIDATE:

- A) All Questions are compulsory.  
 Figures to the right indicate the marks.
- B) Draw neat sketches/ diagrams/ graphs/flow sheets wherever necessary
- C) Use of simple / scientific calculator/ log tables permitted.

Q.	Sub Q	Marks
1	A	08
	Fill in the blanks. (Any 8)	
	1 _____ is presenting someone else's work or ideas as your own, with or without their consent. (plagiarism, market research, acknowledgement, bibliography)	
	2 The construction of graphs, charts, diagrams, and maps are the various forms of _____ presentation. (graphical, tabular, Verbal, coded)	
	3 Bibliography in research report is written in _____ part. (preliminary, main body, supplementary, abstract)	
	4 Government publication is a _____ source of data. (Primary, Secondary, Tertiary, Experimental)	
	5 Observation with the help of mobile, video camera is called _____ observation. (mechanical, in-person, undisguised)	
	6 Research _____ is a logical & Systematic plan for conducting research study. (Design, Hypothesis, Sample, Report)	
	7 _____ hypothesis is denoted by H1 (Null, Alternate, Causal, Empirical)	
	8 In _____ sampling method, each respondent also acts as reference to other respondent (Snowball, Stratified, Cluster, Judgement)	

- 9 In \_\_\_\_\_ interview the set of questions to be asked are predefined and the techniques used to record the information are standardized. ( Structured, UnStructured, Semi -Structured, Systematized)
- 10 Final stage in the Research Process is \_\_\_\_\_. (Research Report writing, Analysis of Data, Framing of Hypothesis, Data Collection)

1 B True or False (Any 7) 07

- 1 Data integration is not an integral part of data analysis
- 2 The Post field editing is carried out during the field survey.
- 3 Writing of report is the first step in a research study.
- 4 The format of report should be changed from period to period.
- 5 Hypothesis is stated always in the null and alternate hypothesis forms
- 6 Research is the systematic process of collecting and analysing information to increase the understanding of the phenomenon under study.
- 7 Pictorial Questionnaire can be read by illiterate people and children.
- 8 Product analysis is the first step of social research.
- 9 Research methods provide the knowledge and skills to solve the problems and meet the challenge of a fast passed decision- making environment.
- 10 Research Methodology is a scientific and systematic approach to solve business problems.

2 A State the types of research. 08

B Explain Review of literature in research. 07

OR

2 C What is Research? State the importance of research with examples in accounting and finance. 15

3 A Explain non - probability sampling and types. 08

B Explain sources of hypothesis 07

OR

3 C Explain contents and essentials of research design. 08

D What is analysis of data? State its purpose to the researcher. 07

4 A What is Editing of data? State types and Advantages of editing. 08

B Write a note on Secondary data 07

OR

4 C Explain the primary data collection methods used in research by the researcher. 15

5 A Explain all three components of research report in detail. 15  
OR

5 B Short Notes on: Any 3 15  
1 Statement of problem  
2 Factor analysis  
3 Essentials of a good report  
4 Ethics in Research  
5 Tabulation and types

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Time: 2 ½ Hours

Marks: 75

**Instructions:**

1. All Questions are compulsory. Questions 2to4 have an internal choice
2. Figures the right indicates full marks
3. Use of simple calculators is allowed
4. Working notes should form part of your answer.

Q1A) Match the Column ( Any 8 out 10 ) 8

Column A	Column B
1 Class of Shares	A Public Deposits
2 Calls in Arrears	B Weighted Average Method
3 Issue more than face value	C Intangible Asset
4 Goodwill	D Excess Profit
5 Super profit	E issue at premium
6 Debentures	F Less from Share Capital
7 Cost of Investment	G Security with fixed income
8 Unsecured Loans	H Cost of Material Consumed
9 Secured Loans	I Two
10 Carriage Inward	J Bank loan

Q1B) State whether the following statement are true or false ( Any 7 out 10 ) 7

- 1 A partnership firm can issue equity shares
- 2 Debenture holder are creditors of company
- 3 IPO stands for Investment Period Offer
- 4 Right issue increases share capital
- 5 Investments are valued at cost
- 6 Loss on Sale of Investment is debited to Profit & Loss Account
- 7 Investment held for less than 12 months are considered as Long Term Investments
- 8 NRR stands for Normal Rate of Return
- 9 Contribution to Provident Fund is Other Expenses from Company
- 10 Authorised Capital is disclosed only for information

Q2) On 1st April, 2022; Mr. Mohandas held 400, 6% debentures of Rs 100 each of Best Ltd., cost being Rs 36,400. Best Ltd. pays interest on 30th June and 31st December every year. The following other transactions were entered by Mr. Mohandas during the year ended 31<sup>st</sup> March,

Date	No. of debentures	Transactions	Rates
1st April, 2022	200	Sale	Rs 98 cum-interest
1st Oct, 2022	200	Purchase	Rs 104 ex-interest
1st Dec, 2022	400	Purchase	Rs 97 cum-interest
1 <sup>st</sup> Feb, 2023	200	Sale	Rs 99 ex-interest

2023 in regard to these debentures. Prepare Investment Account as per AS-13 15

OR

Q2) Mr. Shyam had 20,000 equity shares of AP Ltd. on 1st April, 2022. The face value of the share is Rs 10 each but book value on 1st April, 2022 was Rs 18 per share.

- i. On 1st May, 2022 he purchased another 2,000 equity shares in AP Ltd., at having market price of Rs 15 per share
- ii. On 1st June, 2022, he purchased additional 3,000 equity shares of the same company at a market price of Rs 3 higher than face value.
- iii. On 1st July, 2022 he sold 3,000 equity shares at Rs 22 per shares.
- iv. On 1st October, 2022 the directors of AP Ltd. had declared and issued bonus shares at the rate of one share for every four shares held as on that date.
- v. On 1st December, 2022 he purchased 2,500 equity shares of AP Ltd. when market price was Rs 20.
- vi. On 1st January, 2023, he purchased 2,000 right shares in AP Ltd. at ₹16 per share.
- vii. On 1st February, 2023 he sold 2,500 equity shares for Rs 26 per share.

Market Price of shares on 31st March, 2023 was ₹14 per share. Prepare Equity Shares A/c in Mr. Jinen's books for the year ended 31st March, 2023. 15

Q3) From the following Trial Balance as at 31.3.2023 of Rama Ltd and the adjustment given draw the final accounts of the company by applying Revised Schedule III of Companies Act 15

Particulars	Debit Rs	Credit Rs
Called up Capital :30,000 Shares of Rs 10 each		3,00,000
Securities Premium		60,000
Capital Reserve		35,000
General Reserve		70,000
Stock as on 1.4.2022	2,00,000	
Purchases and Sales	10,25,000	14,40,000
Return Inwards and Return Outwards	15,000	25,000
Profit & Loss as on 1.4.2022		15,000
Plant & Machinery	1,50,000	
Building	2,00,000	
Motor Van	1,00,000	
Debtors and Creditors	1,63,000	1,00,000
Bank Interest	6,000	1,000
Loan From Bank		1,25,000
Bills Payable		28,500
Cash at Bank	40,000	
Cash in Hand	4,500	
Share Issue Expenses	30,000	
Manufacturing Wages	90,000	
Gas and Fuel	60,000	
Directors Fees	10,000	
Auditors Fees	6,000	

Administrative Expenses	30,000	
Salaries	50,000	
Insurance	7,500	
Maintenance of Motor Van	12,500	
	21,99,500	21,99,500

Closing Stock as on 31.3.2023 was Rs 3,15,000

OR

Q3) Following is the Trial Balance of Rutuja Ltd as on 31<sup>st</sup> March 2023

15

Particulars	Debit	Credit
Cash in Hand	78,000	
Cash at Bank	1,37,200	
Share Capital		36,80,000
9% Debentures		12,00,000
Bank Overdraft		8,00,000
Investment	40,000	
Bills Receivables	5,60,000	
Sundry Debtors/ Creditors	22,00,000	9,60,000
Security Deposit	16,000	
Profit & Loss Account		11,60,000
Securities Premium		3,60,000
Interest on Debentures Outstanding		27,000
Goodwill	2,60,000	
Land & Building	7,60,000	
Plant & Machinery	12,00,000	
Furniture	1,80,000	
Provision for Taxation		4,82,000
Advance Tax	4,00,000	
Bills Payable		1,20,000
General Reserve		4,00,000
Stock in Trade	33,97,800	
Capital Reserve		40,000
	92,29,000	92,29,000

Additional Information :

- 1) The Authorised Share Capital of the company was Rs 1,20,00,000 divided into 12,00,000 Equity Shares of Rs 10 each
- 2) Sundry Debtors includes Rs 3,60,000 due for more than six months
- 3) Bills Receivable discounted with the bank not matured till the balance sheet date is amounted to Rs 30,000.

Draw Balance Sheet as on 31<sup>st</sup> March 2023 as per Revised Schedule VI requirements after applying additional information.

Q4) The Balance Sheet of Raj Company as at 31/3/2023 was as follows : (15)

Liabilities	Rs	Asset	Rs
Share Capital of Rs 100 each	2,00,000	Land & Building	1,10,000
General Reserve	40,000	Plant & Machinery	1,30,000
Profit & Loss Account	32,000	Stock	68,000
Sundry Creditors	1,20,000	Debtors	88,000
Bills Payable	68,000	Bank Balance	64,000
	4,60,000		4,60,000

The expert revalued Land & Building at Rs 2,16,000 .Goodwill at Rs 2,50,000 and Plant & Machinery at Rs 1,15,500. Out of Debtors it was found debtors worth Rs 8,000 was bad. The profit of the company have been as follows: 80,000 ; 95,000 ; 1,05,000 . The company follows the practice of transferring 20% of profit to General Reserve. Similar type of companies earn at 12% of the value of their shares. Ascertain the value of the company's shares as under:

- 1) Intrinsic Value Method
- 2) Yield Value Method
- 3) Fair Value Method

Ignore Taxation and depreciation on revalued asset.

OR

Q4) On 31<sup>st</sup> March 2023 the Balance Sheet of Lambada Ltd was as follows :

Liabilities	Rs	Asset	Rs
Equity Shares of Rs 100 Each	15,00,000	Land & Building	3,00,000
Profit & Loss Account	1,55,000	Plant & Machinery	1,82,000
Bank Overdraft	30,000	Stock	4,50,000
Creditors	1,20,000	Sundry Debtors	10,00,000
Proposed Dividend	67,500	Cash	40,000
Provision for Taxation	1,15,000	Bank	15,500
	19,87,500		19,87,500

The Net Profit of the company after providing for tax were as follows :

Year Ended	Profit
31/3/2023	1,75,000
31/3/2022	1,50,000
31/3/2021	1,97,500
31/3/2020	1,50,000
31/3/2019	1,65,000

On 31<sup>st</sup> March 2023, Land & Building was revalued at 4,50,000 and Plant & Machinery was revalued at Rs 2,22,000. Normal Rate of Return can be considered at 8% .Goodwill is to be valued at 3 years purchase of super profits based on average profit of last 5 years. Find the intrinsic value of equity shares. (15)



Q5 A) Explain the term Preference Shares and types of preference shares ? **8 marks**

Q5 B) Explain Equity Shares and features of equity shares **7 marks**

**OR**

Q5 Write Short Notes On : ( Any 3 / 5 ) **15 marks**

- 1) Right Shares
- 2) Carrying Cost as per AS-13
- 3) Types of Debentures
- 4) Yield Method
- 5) Disclosure of Share Capital in Company Balance sheet