

SUBJECT CODE : RONS3

ADVANCED CORPORATE ACCOUNTING

Max. Marks: 100

UNIT I:

Valuation of Goodwill – Valuation of Shares

UNIT II:

UNIT II:

Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator Final Statement of Account.

UNIT III:

Holding Company Accounts including Inter Company Holding.

UNIT IV:

Amalgamation by Merger, Amalgamation by Purchase and Reconstruction (Internal & External)

UNIT V:

Human Resource Accounting - Final Accounts of Banking and Insurance Companies (New Format) – Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets

Part A: Theory questions only

**Part B : (Either or pattern)
One problem (or) One Theory**

Part C: 3 Problems 2 Theory

Books for Reference:

1. M.C. Shukla, T.S. Grewal and S.C. Gupta - Advanced Accounts Volume II
2. S.P. Jain and K.L. Narang- Advanced Accounts
3. R.S.N. Pillai & Bhagavathi - Advanced Accounting Volume II
4. T.S. Reddy & Murthi – Corporate Accounting