

**CORE COURSE X – ADVANCED CORPORATE ACCOUNTING**

**Credit Allotted: 4**

**Max. Marks: 75**

**Objective:** To make the students understand the various concepts and accounting treatment of Companies.

**UNIT – I**

Valuation of Goodwill and Shares – Liquidation. - Inflation Accounting.

**UNIT –II**

Amalgamation by merger and Amalgamation by purchases - External Reconstruction of Companies and alteration of Share Capital .

**UNIT – III**

Holding Company Accounts (including inter company holdings) Bank Accounts – NPA – Classification of investments.

**UNIT – IV**

Insurance Company Accounts – Double Account System.

**UNIT –V**

Human Resource Accounting – Definition, Objectives, Valuation Methods – Advantages –Accounting Standards, with reference to depreciation, inventory valuation. (Theory only)

**(Theory 25 Marks; Problems- 50 Marks).**

**BOOKS FOR REFERENCE:**

1. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy - II
2. S.P.Jain and K.L. Narang – Advanced Accountancy
3. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy
4. Mukherjee and Hanif – Modern Accountancy – II
5. Reddy & Murthy – Advanced Accounts