

ALLIED COURSE – V – ACCOUNTANCY-III

UNIT I:

Company Accounts – Introduction – issues of shares – application, allotment, calls, forfeiture, re-issues, premium and discount – account entries regarding these – redemption preference shares.

UNIT II:

Issue and redemption of debentures – various kinds off debentures – at discount, at premium – redemption through sinking fund, purchasing in the open market – conversion.

UNIT III:

Final accounts of companies – profit prior in incorporation, Valuation of shares and goodwill.

UNIT IV:

Amalgamation, absorption and external and internal reconstruction orf companies.

UNIT V:

Holding companies accounts – consolidation balance sheet (excluding chain holding); Liquidation of companies – final accounts of liquidator.

BOOKS RECOMMENDED:

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| 1. Shukla & Grewal | : Advanced Accountancy |
| 2. Grewal T.S. | : Introduction to Accountancy |
| 3. Gupta R.L | : Advanced Accountancy |
| 4. Jain & Narang | : Advanced Accountancy |