

ALLIED COURSE – V – CORPORATE ACCOUNTING

UNIT – I

Company accounts – introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue, premium and discount – accounting entries.

UNIT – II

Issue and redemption of debentures and preference shares

UNIT – III

Amalgamation, Absorption, external and internal reconstruction of companies.

UNIT – IV

Holding companies account – Consolidation of balance sheet (excluding chain holding).

UNIT – V

Final accounts of banking companies(new format) and Insurance companies(new format).

Theory: 25% Problem: 75%

Text Books Recommended:

1. Advanced Accountancy by Shukla and Grewal – Sultan Chand & Sons.
2. Advanced Accountancy by R.L. Gupta and radhaswamy – Sultan Chand & Sons.
3. Advanced Accountancy by Jain and Narang – kalyani Publishers
4. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers.