

**CORE COURSE – VII – 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, nature of purchase – nature of merger, external and internal reconstruction of companies.

**UNIT – IV**

Holding companies account – Consolidation of balance sheet (excluding inter company Owings, cross holdings, 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 M.C.Shukla and T.S.Grewal – S.Chand & Co.,
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.
5. Corporate Accounting by Dr.P.C.Tulsian – S.Chand & Co.,
6. Advanced Accountancy by R.S.N.Pillai, Bhagavathi and S.Uma – S.Chand & Co.,