

CORE COURSE IX – ADVANCED CORPORATE ACCOUNTING

UNIT – I

Valuation of Goodwill and Shares – Inflation Accounting.

UNIT –II

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

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 20%; Problems 80%).

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