

**Subject Code : P8FM10**

**CORE COURSE X – CORPORATE ACCOUNTING**

**Credit Allotted: 5**

**Max. Marks: 75**

**Objectives:** To make the students understand the various concepts and accounting treatment of companies.

**Unit – I**

Preparation of Company Final Accounts – Profit Prior to Incorporation

**Unit – II**

Amalgamation by Purchase and Amalgamation by Merger – External Reconstruction of companies and alteration of share capital

**Unit – III**

Holding Company Accounts (Excluding Chain holding and Inter – Company holdings) – Liquidator’s Final Statement of Account

**Unit – IV**

Banking Company Accounts – Insurance Company Accounts

**Unit – V**

Valuation of Shares – Valuation of goodwill – Human Resource Accounting – Definition – Objectives, Methods, Merits and demerits.

**(Theory – 30 Marks      Problem - 45 Marks)**

**Reference:**

1. Corporate Accounting – Dr. Reddy & Moorthy
2. Advanced Accountancy – S.P. Jain & K.L. Narang
3. Advanced Accountancy – M.C. Shukla, T.S. Greval, & S.C. Gupta
4. Advanced Accountancy – R.L. Gupta & M.L. Radhasamy