

Course Code	Course Title	C	H	I	E	T
17P2KMC6	Advanced Corporate Accounting	5	5	25	75	100

Unit I Issue of Share Capital **18 Hrs**

Introduction – Meaning - Issue of Shares – Equity - Preference and Debentures - Redemption of Preference shares and Debentures – Underwriting - Profit prior to Incorporation.

Unit II Final Accounts **18 Hrs**

Introduction - Preparation of Final accounts of Companies as per Schedule III - Valuation of Goodwill and Shares

Unit III Restructuring and Liquidation **18 Hrs**

Introduction - Amalgamations, Absorption and Reconstruction (External and Internal) of Companies – Liquidation - Statement of affairs - Liquidators final statement of account

Unit IV Accounts of Holding Companies **18 Hrs**

Introduction - Preparation of Consolidated profit and loss account and Balance sheet (Excluding Inter Company holding, Chain holdings merger and acquisition)

Unit V Accounts for Banking and Insurance Companies **18 Hrs**

Introduction - Final accounts and schedules - Preparation of profit and loss account and Balance sheet - Asset classification and Provisioning Norms - Capital Adequacy Norms. Insurance Companies Accounts - Schedules – Final Accounts for Insurance Companies.

Text Book

1. S.P. Jain & K.L Narang, “**Corporate Accounting**”, 2015, Kalyani Publishers, Mumbai.

Reference Books

1. R.L. Gupta & M. Radhaswamy, “**Corporate Accounting**”, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “**Advanced Accountancy**”, Vol-II, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “**Corporate Accounting**”, Fifth Edition, 2010, Vikas Publishing House Pvt. Ltd.
4. MC. Sukla, TS. Grewal, & SC. Gupta, “**Advanced Accounting**” Vol-II, 2013, S.Chand.