

Bachelor of Commerce Part-2

Compulsory

Group-1 Accounting

CORPORATE ACCOUNTING

(Paper Code-1133)

Paper-1 Max. Marks 75

OBJECTIVES

This course enable the students to develop awareness about Corporate accounting in conformity with the provisions of companies Act.

COURSE INPUT

Unit-I Issue, forfeiture, and Re-issue of Shares; Redemption of Preference shares; issue and redemption of debentures.

Unit-II Final Accounts; Exclusive computation of managerial remuneration, and disposal of profit, Liquidation of Company,

Unit-III Valuation of Goodwill and shares.

Unit-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction- excluding intercompany holding and reconstruction scheme.

Unit-V Consolidated Balance Sheet of Holding companies with one subsidiary only, Final Accounts of Banking Companies.