

B. Com. Semester IV

Corporate Accounting - Syllabus

Unit	Title	Details of Topic
Unit I	Accounting For Share Capital	Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares
Unit II	Accounting for Debentures	Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture, Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet
Unit III	Accounting For Amalgamation and Internal reconstruction	Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction
Unit IV	Cash flow Statement	Meaning and importance of cash flow statement, operating Activity, Financial activity, Investing Activities, Indirect method of cashflow statement
Unit V	Financial Statements analysis	Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis

Books Recommended:

1. J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
2. Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S.Chand And co., New Delhi
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
5. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
6. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi