

**Bachelor of Commerce with Accountancy and Finance**

**SEMESTER – IV**

**ADVANCED CORPORATE ACCOUNTING**

**Computer Code 4001**

**4 Credits**

**Module: 4.1**

**Evaluation Pattern:**

**Internal Evaluation 25 Marks**

**External Evaluation 75 Marks**

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Lectures</b>
	<b>Objective:</b> 1. The objective of this course is to help students to understand special points relating to accounting of corporate organizations 2. To make them aware of accounting practices as per schedule VI of Companies Act 2013.		
<b>1.</b>	<b>Final Accounts of Companies</b> Theory: Form and Contents of Balance sheet and Profit and Loss Account as per Schedule VI of amended Companies Act 2013 (Vertical Form) Problems on: Elementary Problems on Final Accounts (excluding calculation of Managerial remuneration)	<b>25</b>	<b>15</b>
<b>2.</b>	<b>Amalgamation and Absorption of Companies</b> Theory: Difference between Amalgamation, Absorption and Reconstruction of Companies, Concept of Purchase Consideration Problems on: Calculation of Purchase Consideration and problems on amalgamation and absorption of companies	<b>25</b>	<b>15</b>
<b>3.</b>	<b>Internal Reconstruction</b> Theory: Need for internal reconstruction, Legal provisions for internal reconstruction Problems on internal reconstruction	<b>25</b>	<b>15</b>
<b>4.</b>	<b>Liquidation of Companies</b> Theory: Meaning of liquidation, modes of winding-up of a company Problems on: Preparation of accounts to be submitted by	<b>25</b>	<b>15</b>

	the Receiver and the Liquidator		
	<b>Total</b>	<b>100</b>	<b>60</b>

**Reference Text Books:**

<b>Title of the Book</b>	<b>Author</b>	<b>Publication</b>	<b>Year of Publication</b>
Accountancy	L.N. Chopde, D.N. Chaudhary & Ashok Jain	Sheth Publishers Pvt Ltd.	2009
Corporate accounting	Mukherjee, Amitabha; Hanif, Mohammed	Tata McGraw Hill: New Delhi,	2010
Advanced Accountancy	Jain & Narang.	kalyani publishers	2013
Corporate Accounting	Dr. S Kr Paul	New Central Book Agency	2009
Fundamentals of corporate accounting	Ahmed, Naseem; Khan, Nawab Ali; Kumar, Rajender	Ane Books Publ	2010
Corporate accounting	Ahmed ,Naseem	Atlantic Publ.	2007



