

Programme Name	Master of Commerce
Semester	First
Paper No	1.41
Course Code	
Course Name	Corporate Financial Accounting
Course Type	Elective Course
Effective from	JUNE 2011
Objective	To expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Preparation of Financial Statement : a. Legal requirements under the Companies Act, 1956. b. Important issues : Inventory, Depreciation & Tax provision. c. Managerial remuneration (including problems) d. Recent Trends in Presentation of published accounts. e. Preparation of Value Added Statement f. Advanced level problems.	15	25	01
2	02	Holding Company Accounts: a. Sec. 212 of the Companies Act, 1956. b. Consolidated Balance Sheet	15	25	01
3	A	Accounting for merger and Amalgamation : (Including inter-company owing & holding)	08	13	0.5
3	B	Liquidation of Companies . Liquidator's Receipt and Payment Account, Capital deficit, Calls in Arrears and Calls in Advance	07	12	0.5
4	A	Investment Accounting Investment Ledger, Finding out balance of investment A/c, Sale and Purchase Transactions (Cum-interest and Ex-interest)	08	13	0.5
	B	Higher Purchase Trading Account HP Trading A/c, Debtors and Stock method etc.	07	12	0.5

## References

1. Rana T. J. : Advanced Accountancy, Sudhir Prakashan, Ahmedabad
2. Gupta, R.L: Advanced Financial Accounting, S. Chand & Co. New Delhi.
3. Maheshwari, S.N: Advanced Accountancy - Vol. II, Vikas Publishing House, New Delhi.
4. Monga, J.R.: Advanced financial Accounting, Mayoor Paperbacks, Noida.
5. Narayanswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India.
6. Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.