

III B.COM
PAPER 5: ADVANCED ACCOUNTANCY

1. **COMPANY ACCOUNTS:** Issue, Forfeiture and Reissue of Shares, Redemption of Preference shares.
2. **COMPANY ACCOUNTS:** Issue of Debentures and Redemption of Debentures – Sinking Fund Method only.
3. **COMPANY ACCOUNTS:** Final Accounts of the company as per Statute.
4. **VALUATION OF GOODWILL AND SHARES:** –Average profit method and super profit method only and valuation of shares.
5. **COMPANY ACCOUNTS:** Amalgamation, Absorption, Purchase and Merger and External Reconstruction.
6. **COMPANY ACCOUNTS:** Alteration of Share Capital and Internal Reconstruction.
7. **COMPANY ACCOUNTS:** Liquidators Final Statement of Accounts
8. **HOLDING COMPANY ACCOUNTS:** Simple problems only.
9. **FINAL ACCOUNTS :** Final Accounts of Banking companies
10. **RATIO ANALYSIS:** Meaning, classification, advantages and limitations. Simple problems only.

References:

- | | |
|--------------------------------|---|
| 1. M.C. Shukla and T.S. Frewal | : Advanced Accountancy |
| 2. R.L. Gupta & H. Radhaswamy | : Advanced Accountancy |
| 3. S.P.Jain & K.L.Narang | : Advanced Accountancy |
| 4. J.R. Batliboy | : Advanced Accountancy |
| 5. B.S. Raman | : Advanced Accountancy,
Vol.I, II, and III |