

PAPER V : CORPORATE ACCOUNTING

CHAPTER:

1. Company Accounts – Accounts Relating To Formation Of Company – Issue Of Shares – Equity And Preference – Forfeiture And Re-Issue Of Shares – Surrender Of Shares – Right Issue – Conversion Of Shares Into Stocks – Stock Split And Reverse Split.
2. Redemption Of Redeemable Preference Shares
3. Issue of Debenture and Redemption of Debenture.
4. Profit Prior To and After Incorporation – Issue of Bonus Shares.
5. Preparation Of Final Accounts Of Companies – Manufacturing, Trading And Profit And Loss Accounts, P&L Appropriation Account And Balance Sheet.
6. Amalgamation, Absorption and Reconstruction (External and Internal) of Companies.
7. Liquidation of Companies.
8. Hire Purchase and Installment Accounts.
9. Criticism Of Financial Accounts, Indian Accounting Standards - GAAP.

BOOKS FOR STUDY AND REFERENCES:

1. ADVANCED ACCOUNTANCY – R.L. GUPTA.
2. ADVANCED ACCOUNTANCY – B.S. RAMAN.
3. ADVANCED ACCOUNTANCY – M.C. SHUKLA.
4. ADVANCED ACCOUNTANCY – S.P. IYENGAR.
5. ADVANCED ACCOUNTANCY – R.D. AGARWAL.
6. ADVANCED ACCOUNTANCY – H. CHAKRABORTHY.
7. ADVANCED ACCOUNTANCY – JAIN AND NARANG.