

YEAR-II(B. Com)	CORPORATE ACCOUNTING-II	CODE:CM408S
SEMESTER-IV		HRS/WEEK-6
CORE-8		TOTAL-90
		CREDIT-5

Objective:

The enable the students to acquire knowledge in valuation of shares and goodwill, Liquidation accounting procedure and various business combinations.

UNIT-I: VALUATION OF GOODWILL AND SHARES: [15Hours]

Goodwill-Definition- Need for Valuation- Methods of valuation of Goodwill – Valuation of Shares – Methods of valuation based on Assets and Earnings.

UNIT-II: ALTERATION OF SHARE CAPITAL: [15Hours]

Alteration of share capital – Internal reconstruction – Scheme of capital Reduction – practical problems.

UNIT-III: MERGER AND ACQUISITION: [20Hours]

Merger and Acquisition– Meaning and definition- Need for Merger – Theoretical aspect of De-merger-Types of Merger – Amalgamation, absorption and External Reconstruction – Meaning – Purchase consideration.[Excluding fractions and Inter Company Holdings]

UNIT-IV: LIQUIDATION OF COMPANY: [20Hours]

Legal provisions relating to winding up of company business – Liquidator’s Final Statement of Account.

UNIT-V: HOLDING COMPANY: [20Hours]

Holding company – Meaning – Minority Interest – Cost of Control – Distinction between Capital profits & Revenue Profits – Preparation of Consolidated Balance Sheet with simple Adjustments. [Inter company holding and purchase of Shares at different dates excluded]

Theory: 20 Problems: 80

TEXT BOOK:

1. T.S.Reddy & Murthy, Corporate Accounting, Margham Publications, Revised Edition 2005, Chennai.

REFERENCE BOOKS:

1. M.C.Shukla, T.S.Grewal, Advanced Accounting, Vol-II, Sultan Chand, 6th Edition, New Delhi,2005.
2. S.P.Jain & K.L.Narang, Corporate Accounting, Kalyani Publications, 3rd Edition, Chennai,2007.
3. R.L.Gupta & M.Ramasamy, Corporate Accounting, Sultan Chand, 4th Edition, New Delhi,2000.
4. M.A.Arunachalam, Corporate Accounting, Sultan Chand, 4th Edition, New Delhi,2006.
5. S.P.Iyengar, Advanced Accountancy, Sultan Chand, 4th Edition, New Delhi,2006.

7. S.N.Maheswari, Advanced Accountancy II, Sultan Chand, 4th Edition, New Delhi,2006.

QUESTION PAPER PATTERN:

1. Part-A: 10 x 2 =20 marks. All the questions to be answered.
2. Part-B : 5 x5 =25 marks. Five out of seven. [open choice]
3. Part-C : 3 x10 =30 marks. Three out of Five. [open choice]