

Subject Code: 1CM1010612

Subject Title: Corporate Accounting-2

Course Objective: To give fundamental knowledge of accounting treatment of corporate issues in company form of organization to students of final year of B.Com Program.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)		
Lecture	Tutorial	Practical	Credit	University Assessment	Institutional Assessment	Total
3	0	0	3	70	30	100

Subject Contents

Sr. No	Topic	Total Hours	Weight (%)
1	<p>Amalgamation and Absorption: Meaning of Amalgamation, Absorption and external reconstruction, Provisions of Accounting Standard (AS)- 14 issued by ICAI, Amalgamation in nature of Merger and Amalgamation in nature of Purchase, Examples based on accounting treatment in the books of new company. <i>Examples based on Intercompany holding related issues is not expected.</i></p>	9	25%
2	<p>Banking Companies Accounts: Meaning of Bank and Banking business, Functions of Bank, Important Provisions of Banking Regulation Act, 1949, Book-Keeping of Banks, Main Books of Accounts, Explanation of important term: Cash Reserve Ratio (CRR), Statutory Liquid Ratio (SLR), Performing Assets (PA) and Non performing Assets (NPA), Examples based on Preparation of Final Accounts (only simple adjustments are expected, Income Statement OR Balance Sheet with relevant schedules)</p>	9	25%
3	<p>Recent Trends in Accounting: Human Resource Accounting, Environmental Accounting, Inflation Accounting, International Accounting (Brief Theoretical concepts only)</p>	9	25%

4	Accounting Standards: Meaning and Need of Accounting Standard, Indian and International Accounting Standard, Indian Accounting Standards AS-2 (inventories), AS-6 (Depreciation) and AS-10 (Fixed Assets) International financial Reporting Standard (IFRS).	9	25%
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Reference Books:

1. Maheshwari S.N. and Maheshwari S.K., *Corporate Accounting*, (fifth revised and enlarged edition) Vikas Publishing House Pvt. Ltd., New Delhi
2. Mukhaerjee Amithabh and Hanif Mohammed, *Modern Accountancy Volume two*, Tata McGraw hill Private Limited, New Delhi
3. Rana T.J. and Others, *Corporate Accounting*, Sudhir Prakashan, Ahemedabad
4. Rana T.J. and Others, *Financial Accounting-2*, Sudhir Prakashan, Ahemedabad
5. Tulsian P.C., *Corporate Accounting for B.com (Hons.), A Self- Study Text Book* (2014), S.Chand Publishing, New Delhi