

<b>Subject Code:</b> 1CM2010211	<b>Subject Title:</b> ADVANCED FINANCIAL ACCOUNTING -2
<b>Subject Type :</b> SPECIALIZATION	<b>Course Objective:</b> To get expertise knowledge in financial accounting advanced corporate issues and emerging accounting issues.

Teaching Scheme (Hours per week)		Evaluation Scheme (Marks)		
Lectures	Credit	University Assessment	Institutional Assessment	Total
4	4	60	40	100

Unit	Topic and Contents	Hours	Wt. (%)
1.	<b>Holding Company Accounting:</b> Concept of holding company, its characteristics, advantages and disadvantages of holding company. Example based of preparation of Consolidate Balance Sheet as per sec. 129 of the companies act 2013	15	25%
2.	<b>Hire Purchase Accounts:</b> Meaning and concept of hire purchase business, Examples based on preparation of Hire purchase Trading Account by various methods.	15	25%
3.	<b>Amalgamation Absorption and internal reconstruction:</b> Meaning, Difference, Advantages, Disadvantages, Accounting standard 14. Advanced level problems including inter holding and intercompany transaction.	15	25%
4.	<b>Emerging Accounting issues: (Theory only)</b> a) Human resource accounting b) Environmental Accounting c) Forensic Accounting d) Social Accounting e) Inflation Accounting	15	25%

**References Books:**

1. Beams, F.A. Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden, J and S.K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.
3. Engler, C.,L.A Bernstein and K.R. Labert: Advanced Accounting, Irwin Chicago.
4. Fishcer, P.M. W.J Taylor and J.A . Leer: Advanced Accounting, South-western, Ohio.
5. Gupta, R.L: Advanced Financial Accounting, S.Chand & Co. New Delhi.
6. Keiso D.E. and J.J. Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
7. Maheshwari, S.N: Advanced Accountancy - Vol. II, Vikas Publishing House, New Delhi.
8. Monga, J.R.: Advanced financial Accounting, Mayoor Paperbacks, Noida.
9. Narayanswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.
10. Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.
11. Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.
12. Warm, C.S and P.E.Fess: Principles of Financial and Management Accounting, South-Western, Ohio