

Subject	CORPORATE ACCOUNTING - I
Subject Code	UCMAM05/BM05 / CM05
Nature	Major
SEMESTER	III
Maximum Marks	75

Unit I

Issue of Shares and Debentures – Forfeiture and Re-issue – Issue of shares for a consideration other than cash- Rights issue – Bonus issue – Buy-back of shares – ESOP - Underwriting of Shares and Debentures

Unit II

Redemption of Preference Shares – Redemption at par – Redemption at a Premium- Redemption of Debentures- Sinking Fund method – Insurance Policy Method – Profits Prior to Incorporation – Calculation of Time Ratio, Sales Ratio – Adjusted ratios – Allocation of expenses.

Unit III

Preparation of Final accounts of Companies – Trading and Profit and Loss Account – Profit and Loss Appropriation Account – Balance Sheet - Important Adjustments - Computation of Managerial Remuneration

Unit IV

Valuation of Goodwill : Simple Average Method- Weighted Average Method – Super profit Method – Annuity method – Capitalisation of Super profit Method – Capitalisation Method. Valuation of Shares: Net Assets Method – Yield Method – Fair Value Method. Alteration of Share Capital: Consolidation of Shares – Sub-division of shares. - Internal Reconstruction of Companies

Unit V

Amalgamation, Absorption and External Reconstruction of Companies – Calculation of Purchase Consideration – Net Assets Method – Net payments Method – Intrinsic Value Method – Accounting Under Pooling of Interests Method and Purchase Method - (Inter -Company investments excluded)

Reference Books :

1. Shukla and Grewal – Advanced Accounts, S. Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publishers
3. Jain and Narang – Company Accounts, Kalyani publishers
4. R.L. Gupta – Corporate Accounting, Sultan Chand
5. Chakraborti – Advanced Accountancy

Question Paper Pattern:

Pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	5	7	12	10	2	20
Section B	1	6	7	5	5	25
Section C	0	4	4	2	15	30

Instructions to Paper Setter:

Section-A: Minimum 2 Questions to be asked from each of the five Units

Section-B: Minimum 1 Question to be asked from each of the five Units

Section-C: Minimum 1 Question to be asked from any four Units