

Subject	CORPORATE ACCOUNTING - II
Subject Code	UCMAM09/BM09 / CM09
Nature	Major
SEMESTER	IV
Maximum Marks	75

Unit I

Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for Price Level Changes.

Unit II

Final Accounts of Insurance Companies – Life Insurance and General Insurance (New format)

Unit III

Final Accounts of Banking Companies

Unit IV

Accounts of Holding Companies – Preparation of Consolidated Balance Sheet

Unit V

Liquidation – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Account

REFERENCE BOOKS

1. Shukla and Grewal – Advanced Accounts S. Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting
3. Jain and Narang – Company Accounts
4. R.L. Gupta – Corporate Accounting
5. Chakraborti – Advanced Accounting
6. Mukherji and Hanif – Modern Accounts, Vol. I and Vol. II, Tata Mcgraw Hill

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