

BC-301

## CORPORATE ACCOUNTING-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

### REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.