

BC-401

## CORPORATE ACCOUNTING-II

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.**

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21.

Accounts of banking organizations. Accounts of insurance companies. Liquidation of companies.

### 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. Vol.-II. S. Chand & Co., New Delhi.