

M.Com- 205

CORPORATE ACCOUNTING

Max Marks: 100

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: There will be eight (8) questions in all. The first question is compulsory and consists of six (6) short-questions having four (4) marks each. Answer to these questions should not exceed 150 words. The candidate will be required to attempt any four questions out of remaining seven (7) questions and each question carries fourteen (14) marks each. Duration of each paper will be three (3) hours.

Company Accounts: Issue, forfeiture, and valuation of shares; Final accounts of company; Amalgamation, absorption and reconstruction; Human Resource Accounting; Lease accounting. Preparation of consolidated financial statements of holding and subsidiary companies.

Corporate reporting requirements and Current practices; Periodic reporting; Segment reporting; Social reporting; Harmonization in corporate reports.

REFERENCES

Gupta, R.L: *Advanced Financial Accounting*, S. Chand & Co., New Delhi.

Arulanandam, M.A. and Raman, K.S.: *Advanced Accountancy*, Himalaya Publishing House, Delhi.

Maheshwaari, S. N: *Advanced Accountancy –Vol.II*, Vikas Publishing House, New Delhi.

Monga, J.R: *Advanced Financial Accounting*, Mayoor Paperbacks, Noida

Shukla, M.C. and T.S. Grewal: *Advanced Accountancy*, Sultan Chand & Co., New Delhi.

Warren, C.S. and P.E Fess: *Principles of Financial and Managerial Accounting*, South-Western, Ohio.

Porwal, L.S., *Accounting Theory*, Tata McGraw Hill, New Delhi.