

**B.Com IVth Semester Syllabus (CBCS)
Corporate Accounting –II**

Total Marks 100
Theory 80
Sessional 20

		No. of Lectures
Unit-I :	Amalgamation of Joint Stock Company Purchase consideration, closing entries in the books of dissolving company, Acquisition entries and Opening Balance Sheet of New Company after Amalgamation	12
Unit-II :	Absorption of Joint Stock Company Purchase consideration, Ledger accounts in the books of Absorbed (Dissolved) company, Acquisition entries in the books of Absorbing Company, Balance Sheet after Absorption	11
Unit-III:	Reconstruction of Joint Stock Company Internal Reconstruction only	10
Unit-IV:	Accounts of Holding Company (with one subsidiary) Pre - Post Acquisition Profit, Reserve, Pre-Post Acquisition Loss, Inter-Company Debentures and Debts, Unrealized Profit, Consolidated Balance Sheet	15
Unit-V:	Liquidation of Joint Stock Company Solvent and Insolvent Company, Remuneration of Liquidator- Fixed, on Asset Realized, Preferential Creditors, Unsecured Creditors etc	12

Reference Books

1. Maheshwari S.N. : Corporate Accounting
2. Shukla M.C.& Grewal T.S. : Advanced Accounts
3. Mahurkar & Deshpande : Accountancy – I
4. Kolalwar H.R. : New Approach to Accountancy
5. Jain & Narang : Advanced Accountancy

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