

Appendix – 11(S)
UNIVERSITY OF MADRAS
CHOICE BASED CREDIT SYSTEM

B.Com.(Hons.)

Revised syllabus (Core 13 & 18)
(w.e.f.2013-14)

**(i.e. for the candidates admitted to the course from the
academic year 2013-14 onwards)**

CORE 13 : CORPORATE ACCOUNTING

UNIT I

Advanced problems in issue and buy back of shares and debentures – underwriting of shares and debentures.

UNIT II

Final Accounts of joint stock companies as per new guidelines, Legal requirements – divisible profits, managerial remuneration, profits prior to incorporation

UNIT III

Accounting for Business acquisitions, amalgamations and reconstructions.

Unit IV

Alteration of share capital and internal reconstruction- Accounting for price level changes

Unit V

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator's statement of account.

Reference Books:

1. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C. Shukla & T.S. Grewal, Advanced Accounting, S.Chand & Co. Ltd. New Delhi

CORE 18: SPECIAL ACCOUNTS

UNIT I :

Valuation of Goodwill & Shares – Accounting for Government Grants

UNIT II :

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets – bonus issue and payment of dividend (inter company holdings excluded)

UNIT III:

Banking Company Accounts

UNIT IV:

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000.

UNIT V :

Accounting for Electricity Companies

Reference Books:

1. R.L.Gupta and M. Radhaswamy - Advanced Accounting
- 2.T.S.Reddy & A.Murthy - Corporate Accounting
- 3.S.P.Jain and K.L. Narang - Corporate Accounting
- 4.M.C. Shukla and T.S. Grewal - Advanced Accounting
- 5.M.A.Arulanandam and K.S.Raman - Corporate Accounting
- 6.S.N. Maheswari Advanced Accountancy
