

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) , VISAKHAPATNAM
III SEMESTER COMMERCE Time:7 Hrs/Week
COM 3101 (4) CORPORATE ACCOUNTING Max. Marks: 100
w.e.f. 2016 -2019 ('16AD' Batch)

SYLLABUS

OBJECTIVES: To enable the students to-

4. Know the concepts accounting applications to various forms of organization
5. Understand the relevance and importance of the terms various corporate accounts
6. Apply the concepts to realize the practical implications especially through application of computer techniques in corporate in corporate accounts.

COURSE:

UNIT – I: Accounting standards: International and Indian accounting standards, importance and need for accounting standards.

UNIT – II: Goodwill: Meaning, definition, characteristics of goodwill, Need for valuation of goodwill, factors affecting valuation of goodwill, methods of valuation: Average profit method ,super profit method ,capitalization method ,Annuity method.

UNIT– III: Valuation of shares – Necessity for valuation – factors affecting valuation of shares – methods of valuation of shares ; Net Asset method , yield Basis or Market value method – Earning capacity method and fair value of share method.

UNIT– IV: Company Accounts: Characteristics of a company, Different types of shares (theory), issue of shares; at par, premium and at discount – Forfeiture and Reissue of shares, Company final Account.

UNIT– V: Amalgamation, internal reconstruction, calculating of purchase consideration – accounting treatment and absorption.

REFERENCES:

4. Advanced Accounting – S.P.Jain and K.L.Narang .Kalyani Publications.(1999)
5. Advanced Accounts, vol.II, M.C.Shukla, T.S.Grewal.S.Chand and comp. Ltd(2002) Delhi
6. Financial Accounting(Advanced) - M.Radhaswamy,B.D.Agarwal, Sultan Chand and sons (1986)
7. Corporate Accounting – S.P. Jain and K.L.Narang ,Kalyani Publisher (2004)

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