

301 : Corporate Accounting

1. Issue of Share forfeiture and re-issue of share, Redemption of preference share
2. Issue and Redemption of debenture, Valuation of goodwill, value of share.
3. Final Accounts of companies, Divisible Profit, issue of bonus share, managerial Remuneration.
4. Liquidation of companies: List 'B' Contributions, Liquidation final statement of account, Statement of affairs and deficiency account.
5. Amalgamation, absorption and External re-construction excluding Inter. company holdings.

Suggested Readings:

1. Gupta B.L. Corporate Accounting
2. Jain Nareng: Advance Accounts
3. Jain, Khandelwal parik: financial Accounting
4. R.L. Gupta: Advance Accounts
5. Rao, Heda & Gupta: Corporate Accounting.
6. Shiukla M.C. & Grewal T.S. Advance Accounts