

M.Com Accountancy & Statistics
FIRST SEMESTER

Paper 1.1 – Advanced Accounting

Unit – I

Amalgamation of companies (Advanced) including intercompany balances, Intercompany holdings, Internal Reconstruction including preparation and implementation of reconstruction scheme

Unit – II

Liquidation of companies: Consequences, List ‘B’ contributories, preferential creditors, liquidators and receivers final statements and preparation of statement of affairs and List ‘H’.

Unit – III

Accounts of Holding Companies: provisions of section 129 of Companies Act 2013, preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings

Unit – IV

Accounts of Banking Companies: Provisions, schedule format, classification of assets, provisioning norms, income recognition.

Unit – V

Financial reporting by mutual funds, NBFC, Merchant Bankers, Stock and Commodity Markets intermediaries

Suggested Readings:

Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi).
Khandelwal, M.C. :Higher Accounting (English & Hindi).
Maheshwari, S.N. : Advanced Accountancy Vol. II
Sehgal Ashok and Sehgal Deepak :Advance Accounting Vol. II
Shukla, M.C. and Grewal, T.S. :Advanced Accounts Vol. II (English & Hindi)