

**JYOTI NIVAS COLLEGE AUTONOMOUS  
SYLLABUS FOR 2018 BATCH AND THEREAFTER**

**Programme: B.Com TM.**

**Semester: IV**

**CORPORATE ACCOUNTING-II**

**Course Code: 18BT402**

**No. of Hours: 60**

**COURSE OBJECTIVES:**

- To enable the students to learn and understand the intricacies of Corporate Accounting from the fundamental level.
- To familiarize a few changes necessitated by Accounting standards, SEBI guidelines and the Companies Act.
- To familiarize the methods of purchase consideration

**LEARNING OUTCOMES:**

- Students can understand mergers and acquisition and its impact on the company.
- Students are able to prepare and analyze bank financial statements.
- students are able to analyze and prepare the Liquidators statement of accounts

**UNIT 1**

**Mergers and Acquisition of Companies**

**16 HRS**

Meaning of Amalgamation and Acquisition – Types of amalgamation – amalgamation in the nature of merger – amalgamation in the nature of purchase – methods of purchase consideration – calculation of purchase consideration(Ind AS 103) (AS14) – Net asset method , net payment method, Accounting for amalgamation (problems on both the methods) – Journal entries and preparation of balance sheet in the books of transferee company (Vertical format).

**UNIT 2**

**Internal reconstruction****10 HRS**

Meaning – Objective – procedure – forms of reduction – passing of journal entries – preparation of reconstruction Account – preparation of balance sheet after reconstruction (Vertical format) problems

**UNIT 3****Liquidation:****10 HRS**

Meaning – types of liquidation – order of payment – calculation of liquidators remuneration – preparation of liquidators final statement of accounts.

**UNIT 4****Profit prior to incorporation****12 HRS**

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – ascertainment of pre incorporation and post incorporation profits by preparing profit and loss account – balance sheet

**UNIT 5****Bank Final Accounts:****12 HRS**

Business of banking companies – some important provision of banking regulating act 1949 – special features of banking accounting – non performing assets, non banking assets, preparation of bank final accounts with schedule

**SKILL DEVELOPMENT**

- Calculation of purchase consideration with imaginary figures
- List any 5 cases of merger and acquisition of joint stock companies
- List out legal provision in respect of internal reconstruction
- Collection of published final accounts of a bank and identified the value of nonperforming assets
- Write a note on International corporate accounting.

## **BOOKS FOR REFERENCE**

1. S. P. Jain & K. L. Narang - Advance Accounting, Kalyani Publication- 2013
2. Dr. M. A. Arulanandam & K.S. Raman - Corporate Accounting, Himalaya Publishing House, 2013
3. Dr. B.M Agarwal & Dr. M.P Gupta - Advanced Accounting, SuchitraPrakashanP)Ltd, Allahabad
4. R L Gupta & M. RadhaSwamy - Corporate Accounts, Theory, Methods & Application, Sulthan Chand & sons, New Delhi, 2014
5. R L Gupta & M. RadhaSwamy - Advanced Accountancy, Sulthan Chand & sons, New Delhi, 2014
6. Jain and Narang, Corporate Accounting, Kalyani Publisher, Ludhiana, 2013.
7. Tulsian, Advanced Accounting, S. Chand & Co, Revised edition 2012
8. M. C Shukia, T.S Grewal, S. C. Gupta - Advanced Accountancy, Sulthan Chand & sons, New Delhi, 2005
9. S. N. Maheshwari & K. N. Maheshwari - Advanced Accountancy, VikasPublicating House Pvt Ltd, Bangalore, 2013
10. Rajashekaran & Lalitha –Corporate Accounting – Pearson, New Delhi, 2011.
11. S. Anil kumar, V. Rajesh kumar and B. Mariyappa – Advanced Financial Accounting – Himalaya Publishing House.