

B. Com. I Year

1.1 ADVANCE ACCOUNTING

Unit – I

Introduction of Book –Keeping, Accounting Equation, Journal, Ledger, Subsidiary Books, Trial Balance, Final Account (Without Adjustments)

Unit – II

Issue, Forfeiture, and Re-issue of Shares; Redemption of Preference Shares; Issue and Redemption of Debentures. Underwriting. Acquisition of Business and Profits prior to Incorporation.

Unit – III

Final Accounts of Companies including Computation of Managerial Remuneration, Valuation of Goodwill and Shares.

Unit – IV

Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; excluding Inter-company holdings.

Unit –V

Insurance claims, Branch accounts (excluding foreign branch), Royalty Account, Consignment Accounting.

Suggested Readings :

1. Gupta, R.L., Radhaswamy M. : Company Accounts, Sultan Chand and Sons, New Delhi
2. Khandelwal, M.C. : Higher Accounting (Hindi). Ramesh Book Depot, Jaipur
3. Maheshwari, S.N.: Corporate Accounting. Vikas Publishing House, New Delhi.
4. Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting: Mayur Paper Backs, Noida.
5. Monga, Sehgal & Ahuja : Advanced Accounts.
6. Roa, N.S., Heda, B.L. and Gupta, S.L.: Corporate Accounting (Hindi) Remesh Book Depot, Jaipur
7. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts. S. Chand & Co., New Delhi.