

8. Sengupta A. K. and Agarwal M. K: Money Market Operations in India; Skylark Publication, New Delhi.
9. Srivastava, R. M: Management of Indian Financial Institutions; Himalaya Publishing House, Mumbai.

303. CORPORATE ACCOUNTING

1. Earnings per share: Basic and diluted as per AS-20 Issue of right and Bonus Shares, Buy back of Shares.
2. Final Accounts Preparation of Profit and loss account and balance sheet of corporate entities including managerial remuneration.
3. Valuation of Goodwill and Share.
4. Accounts of Holding Companies: Preparation of consolidated balancesheet with one Subsidiary Company. Relevant Provisions of Accounting Standard-21 (ICAI).
5. Amalgamation of Companies: Concept and Accounting Treatment as per AS-14 (ICAI), Internal Reconstruction and Accounting Treatment Excluding Scheme of reconstruction.

Suggested Readings:

1. Jain S.P. and Narang K.L.: Corporate Accounting, Kalyani Publications, New Delhi.
2. Maheshwari S.N. and Maheshwari S.K.: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Mukharjee A and Hanif M.: Corporate Accounting, Mc Grew Hill Publication.
4. Sehgal Ashok, Sehgal Deepak: Advanced Accounting- Corporate Accounting, Taxmann Publication Pvt. Ltd., Delhi.
5. R.L. Gupta: Advance Accounts.
6. Shiukla M.C. &Grewal T.S.: Advance Accounts, Vol-11, S. Chand & Co., New Delhi.

NOTE: -

1. The Provisions of Companies act 2013 and amendments made up to 30th June of preceding year shall be applicable.
2. Any revision of relevant Indian accounting standard would become applicable immediately.
3. The relevant Indian accounting standards in line with IFRS for all the above topics should be covered.
4. Equal weightage shall be given to theory and practical questions in semester end examination