

## **18UCO6MS01 ADVANCED CORPORATE ACCOUNTING**

Semester: VI  
Category: MS

Credits: 4  
Hours/Week: 6

### **Course Objectives:**

To help students prepare financial statements of special types of businesses viz. Banks, Insurance and Electricity Companies.

To understand the accounting procedure for amalgamation of companies in the nature of merger or purchase.

### **UNIT I: Insurance Company Accounts (Schedule Format)**

Types of Insurance - Accounts of Insurance Companies - Final accounts of life assurance Companies-Ascertainment of Profit-valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

### **UNIT II:Banking Company Accounts:**

Accounts of Banking Companies - rebate on bill discounted- Non - Performing assets and their treatment – classification of Bank Advances - Provision for doubtful debts-Guidelines of RBI for Preparation of final accounts of banking companies.

### **UNIT III:Holding Companies (AS21):**

Meaning and definition of Holding and Subsidiary Companies - Legal Requirement Relating to Presentation of Accounts of Holding Companies and its subsidiaries – Consolidated of balance sheet and Profit and Loss Account.

### **UNIT IV: Liquidation of Companies:**

Meaning of Liquidation - Modes of Winding up - Contributory order of Payment –Preferential Creditors - Statement of Affairs-Deficiency or Surplus Accounts.

# Advanced Corporate Accounting Problems And Solutions

**IM Harris**



## **Advanced Corporate Accounting Problems And Solutions:**

## Enjoying the Song of Phrase: An Psychological Symphony within **Advanced Corporate Accounting Problems And Solutions**

In a world consumed by monitors and the ceaseless chatter of instantaneous communication, the melodic elegance and mental symphony created by the published word often fade in to the backdrop, eclipsed by the persistent sound and disruptions that permeate our lives. Nevertheless, located within the pages of **Advanced Corporate Accounting Problems And Solutions** a stunning fictional value full of fresh thoughts, lies an immersive symphony waiting to be embraced. Crafted by a wonderful musician of language, that charming masterpiece conducts visitors on an emotional journey, well unraveling the hidden tunes and profound influence resonating within each carefully crafted phrase. Within the depths of this emotional evaluation, we will investigate the book is main harmonies, analyze its enthralling writing style, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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