

## **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

**DP Hallahan**



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

## The Enigmatic Realm of **Advanced Corporate Accounting Problems And Solutions**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Advanced Corporate Accounting Problems And Solutions** a literary masterpiece penned with a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of people who partake in its reading experience.

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