

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

Jin-Ying Zhang



Advanced Corporate Accounting Problems And Solutions:

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Financial Accounting R.L. Gupta,V.K. Gupta,2021-12-15 The book has been designed as per the Syllabus prescribed by the University of Madras for Paper on Financial Accounting effective 2020 21 for B Com Degree First and Second Semesters Core Course B Com A F B Com CS B Com BM B Com MM B Com CA B Com ISM

Corporate Accounting - I R.L. Gupta,Radhaswamy M.,2025-02-15 Corporate Accounting Volume 1 has been designed to align with the 3rd Semester syllabus for the B Com General and B Com Accounting and Finance Programs as prescribed by the Tamil Nadu State Council for Higher Education TANSCHHE This textbook is structured to blend theoretical knowledge with practical application making it a valuable resource for both classroom study and self guided learning

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Accountants' Index American Institute of Certified Public Accountants,1923 Management Information Systems for Enterprise Applications: Business Issues, Research and Solutions Koumpis, Adamantios,2012-02-29 This book provides the conceptual and methodological foundations that reflect interdisciplinary concerns regarding research in management information systems investigating the future of management information systems by means of analyzing a variety of MIS and service related concepts in a wide range of disciplines Provided by publisher *Management and Administration in Manufacturing Industries* ,1924 Accountancy Problems with Solutions Leo Greendlinger,1911 Accountants' Index American Institute of Certified Public Accountants,1961 ASSESSMENT OF BUSINESS PROFITS S.N.L Agarwala/prabhat Agarwal/usha Agarwal,2003 A Comprehensive and Practical Guide on Assessment of Profits from Business Emerging trends in assessment of profit Challenges to book profit Profitability ratios Additions and deductions Deemed profits and gains Export profit Presumptive income Protective assessment Assessment in search and seizure cases under the Block Assessment Scheme as well as under New Assessment Scheme This book will help in developing skills for determination of profit that is charged to income tax It is useful for tax administrators tax consultants and taxpayers as a handy reference book on the subject *Business Books* Newark Public Library. Business Branch,1927 C.P.A. Problems and Solutions ,1915

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