

Paper-II CORPORATE FINANCIAL ACCOUNTING

M .M. - 80

- UNIT-I** Postulates and conventions, Accounting Equations, Accounting of price level changes : Meaning, significance and limitations, various approaches and methods of accounting under changing price levels. Investment Accounts, social Accounting.
- UNIT-II** Advanced problems of Holding and subsidiaries company, Accounts of preparation of consolidated profit and loss account and Balance sheet. Cash flow basis Accounting; concepts, technique, limitations, value added accounting; concepts and techniques, human resource accounting concepts and methods.
- UNIT-III** Profit concept, their determination and disposal according to India's Companies Act. Internal and External reconstruction including formation of schemes and recording in the books of accounts. Advanced problems relating to amalgamation and absorption of companies.
- UNIT-IV** Double Accounts system including Electricity Supply companies. Final accounts of banking companies and calculation of claims of fire and Marine Insurance Accounts of Company in Liquidation.
- UNIT-V** Accounts of contractors, under writers, solicitors, International Accounting Standards, Ratio Analysis, Fund Flow statements. Comparative balance sheet, trend Analysis. Projection of working capital requirements, project analysis.