**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE - 641 020.**

**For candidates admitted from academic year 2013-14 onwards under New CBCS.**

**Programme: B.Com Subject Code : 4CT09**

**Course Title : PART III – CORE 9 - CORPORATE ACCOUNTING**

 **Year : II Semester : IV**

**\_\_\_\_\_5\_\_\_\_ Hours / Week \_\_\_\_\_4\_\_\_ Credits**

**UNIT – I:**

Accounting for Issue of Shares and Debentures – Forfeiture and Re-issue of Shares – Surrender of Share – Rights issue – Under Writing.

**UNIT – II:**

Redemption of Preference Shares and Debentures – Acquisition of Business – Profits prior to incorporation.

**UNIT – III:**

Preparation and Presentation of Final Accounts – Legal requirements

**UNIT – IV:**

Amalgamation, absorption and External reconstruction (Excluding intercompany holdings)

**UNIT – V:**

Internal reconstruction - Reduction and reorganization of share capital– Liquidation of Companies.

**NOTE:** Distribution of marks for theory and problems shall be 20% and 80% respectively

**TEXT BOOK:**

01. Corporate Accounting - Reddy and Moorthy

02. Advanced Accountancy - Jain & Narang.

**REFERENCE BOOKS:**

01. Advanced Accountancy - M.C.Shukla, T.S.Grewal.

02. Advanced Accounting - R.L.Gupta & Radhaswamy