

**Session 2019-20 onwards**  
**M.COM.**

---

**CORPORATE FINANCIAL ACCOUNTING**  
**(I-2002)**

---

**REVISED SYLLABUS**  
**for M.COM. REGULAR (II SEMESTER) &**  
**M.COM. PVT. (I YEAR)**

---

**Dr. S.K.GHAI**

# LEARNING OBJECTIVE

*To make students understand Advanced Accounting issues and practices.*

# UNIT I

## **:Corporate Reconstructing:**

***Accounting issues relating to Amalgamation and Reconstruction as per Accounting Standards: Merger and Demerger; Accounting in the books of Transferor and Transferee companies, Internal Reconstructions.***

## UNIT II

### **:Consolidation of Accounts:**

***Accounting treatment and Consolidated Financial Statements of Holding Companies having more than one subsidiary company, Chain Holdings.***

## UNIT III

### **:Valuation of Intangible Assets:**

*Valuation of Goodwill and other Intangible Assets; Techniques and Methods.*

# UNIT I

## :Corporate Financial Reporting:

*Various Requirements of Corporate Reporting, Value Added Statement, Economic Value Added, Market Value Added, Shareholder's Value Added.*

## UNIT V

# **:Inflation Accounting;** **Liquidation of Companies:**

# REFERENCE BOOKS

1. **Warren/Reeve/Duchac's Corporate Financial Accounting 13E and CengageNOW™v2! Market-leading Corporate Financial Accounting (ISBN-13: 978-1285868783 ISBN-10: 1285868781)**
2. **International Journal of Accounting and Finance (ISSN online:1752-8232 ISSN print: 1752-8224)**
3. **Shukla S.M. & Gupta K.L., Corporate Financial Accounting (Sahitya Bhawan Publications)**
4. **Gupta K.G., Corporate Financial Accounting (K.G.Publications)**
5. **Gupta R.L. Advanced Financial Accounting, (S.Chand & Co.)**



# REFERENCE BOOKS

6. Maheshwari S.N., Advanced Accounting – Vol.II, (**Vikas Publishing House**)
7. Shukla M.C. & T.S.Grewal, Advanced Accountancy (**Sultan Chand & Co.**)
8. Jain & Narang, Financial Accounting (**Kalyani Publishers**)

**THANKS!**

**Dr. S.K.GHAI**