

AS PER AP-CBCS 2024-25 SYLLABUS

3RD YEAR – SEMESTER – V

COURSE 12A :

ADVANCED CORPORATE ACCOUNTING

(Common to All Universities in AP)

UNIT I : PURCHASE OF BUSINESS

Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

UNIT – II : AMALGAMATION OF COMPANIES

Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

UNIT-III : INTERNAL RECONSTRUCTION OF COMPANIES

Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital-Accounting Treatment.

UNIT-IV : ACCOUNTS OF HOLDING COMPANIES

Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements-Legal requirements on Consolidation-Calculation of Minority Interest- Accounting Treatment.

UNIT-V : LIQUIDATION

Meaning - Modes of Winding up of a Company- -
Liquidator's Final Statement of Account -Calculation of
Liquidator's Remuneration - Preparation of Statement of
Affairs and Deficiency Account- Accounting Treatment



IMPORTANT QUESTIONS

LEVEL – 1

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