



CORPORATE ACCOUNTING

UNIT – I

Issue, Forfeiture, Reissue and Buy-Back of Shares

Illustration- 44/17, 57/30, 60/33, 71/42, 73/43, 74/40

Practical Question- 80/20, 81/25, 82/27, 85/38, 86/42, 87/44

Issue and Redemption of Debentures

Illustration- 135/15

1. What do you mean by Debenture? Mention their various types and give the different methods of their redemption.
2. Explain with necessary examples. The journal entries to be recorded in connection with the issue of debentures under following cases:
 - (i) Issue at par redeemable at par.
 - (ii) Issue at discount & redeemable at par.
 - (iii) Issue at premium & redeemable at par.
 - (iv) Issue at discount & redeemable at premium.

UNIT – II

Financial Statements of Companies

Illustration- 214/3, 216/4, 225/7

Practical Question- 229/2, 230/4, 232/7, 234/10

1. Give a specimen form of Balance Sheet of a Company according to Companies Act, 2013 and explain each main head in brief.
2. Prepare format of statement of Profit & Loss of a company as per Companies Act, 2013 taking imaginary figures.

Liquidation of Company

Illustration- 472/2, 478/8, 481/10

Practical Question- 510/3, 512/8, 513/11, 514/13

1. Distinguish between winding up and dissolution. Describe the different modes of winding - up
2. What are the sources of receipt for a Liquidator? What order of payments is adopted by him? How is the remuneration determined? Explain.

UNIT – III

Valuation of Goodwill

Illustration- 538/6, 543/11, 549/19,

Practical Question- 558/1, 559/7, 561/15, 16, 17

1. What is meant by goodwill? What factors generally affect the goodwill of a business? Discuss the different methods of valuing goodwill

Valuation of Shares

Illustration- 569/3, 572/7, 577/10, 579/13

Practical Question- 592/3, 593/5, 594/7, 597/12, 13, 598/17

1. What are the various methods of valuation of shares? Describe and illustrate the Net Assets method and Yield valuation method.
2. Under what circumstances does it become necessary to determine the value of shares of a company? What points are taken into consideration while determining the value of share?

UNIT – IV

ACCOUNTING FOR AMALGAMATION OF COMPANIES

Illustration- 250/5, 255/7, 259/9, 261/10, 274/15,

Practical Question- 301/2, 303/4, 304/6, 306/9

1. What is transferor and transferee company? What accounting entries are made in the books of transferor and transferee company.

RECONSTRUCTION OF COMPANIES

Illustration- 327/5, 330/7, 332/8, 334/9, 336/11, 341/14

Practical Question- 353/2,3, 354/5, 356/7,8, 359/11,12

1. What is meant by Reduction of Share Capital? Explain the procedure adopted for the reduction of share capital and the entries passed in the books of accounts.

UNIT – V

CONSOLIDATED BALANCE SHEET OF HOLDING COMPANIES

Illustration- 389/11, 393/13, 400/17, 409/21, 427/30

Practical Question- 438/4, 439/6, 440/9, 442/12, 444/16, 445/18, 446/20,

1. What do you understand by Holding Company and Subsidiary Company? Discuss its advantages and disadvantages. How is consolidated Balance sheet Prepared? Explain.
 2. How are unrealized profits calculated? How are they used at the time of preparing consolidated balance sheet? Explain by taking example.
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