

**Bachelor of Commerce – Part – I**  
**( Honours Course – Corporate Administration Group )**

**Company Accounts**

**Time: 3 Hours**

**Honours Paper – II**

**Full Marks: 100**

**INSTRUCTIONS:** Ten questions shall be asked. Each question will carry equal marks. First question is compulsory and shall consist of Ten Multiple Choice Questions. The rest questions will be of subjective type which may include long questions and short notes.

**Unit – I:** Accounting of share capital transactions – Issue of Shares, For feature and reissue of shares. Redemption of Preference shares, Statutory requirements.  
Issue of Debentures – Accounting treatment and procedure redemption and conversion of debentures.

**Unit – II:** Acquisition of business including treatment and Profits prior to incorporation, Preparation and Presentation of Final Accounts Joint Stock Companies.

**Unit – III:** Accounting treatment of Amalgamation, Absorption and Reconstruction of Companies.

**Unit – IV:** Valuation of Goodwill and Shares.

**Unit – V:** Holding Company and its Subsidiary, Preparation of Consolidated Balance Sheet, Liquidation of Companies (Voluntary Liquidation Only) Accounting Standards –relevance and Significance.

**Books Recommended:**

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|------|-------------------------|---|-----------------------|
| I.   | S. M. Shukla            | : | Financial Accounting. |
| II.  | Singh and Singh         | : | Financial Accounting. |
| III. | BhriGaNathOjha& Others. | : | Advanced Accounts.    |
| IV.  | M. C. Shukla            | : | Advanced Accounts.    |
| V.   | R. D. Gupta             | : | Advanced Accounts.    |
| VI.  | T. S. Grewal            | : | Financial Accounts.   |
| VII. | Paul and Paul           | : | Financial Accounting. |