

**B.Com Sem-3
Syllabus for**

CE - 202 (A) Corporate Accounting

Unit	Particulars	Marks
Unit - I	Valuation of Goodwill Origin of Goodwill Factors affecting Goodwill Meaning of Goodwill Provision regarding Goodwill in various accounting standards Need for valuation of goodwill Methods of valuation of Goodwill Arbitrary Assessment Average profit method(Simple average, Weighted Average and Annuity method) Super Profit method Capitalization of profit method (Capitalization of average profit and Super profit)	25%
Unit - II	Circumstances of valuation of shares Factors affecting valuation of shares Methods of valuation of shares Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets method Valuation of fully paid-up and partly paid-up equity shares by Yield method Fair value of fully paid-up and partly paid-up equity shares Valuation of Right Shares Valuation of Bonus Shares	25%

Unit - III	Banks Accounts Legal Provisions (Concepts only) Banking Regulation Act, 1949 Business carried on by banks Non-Banking Assets and its disposal Management of banks Share capital Creation of Floating charge on properties Statutory Reserves Cash Reserves and Statutory Liquidity Reserve Restriction on Acquisition of Shares in other companies Restriction on Loan and Advances Non Performing Assets (NPA) Preparation of Final Accounts* * Note: (1) Only Simple adjustments to be asked. (2) Income Statement OR Balance sheet to be asked with relevant schedules. Combined question of final account is not expected.	25%
Unit-IV	Liquidation of Company Meaning of Liquidation or winding up (Concepts only) Methods of Liquidation (Concepts only) Compulsory Winding up by National Law Tribunal Voluntary Winding up Consequences of Winding up (Concepts only) Preferential Payments Overriding Preferential Payment as per the companies (Amendment) Act, 1985 section 529A Powers and Duties of Liquidators (Concepts only) Order of disbursement to be made by Liquidator as	25%

	per latest statutory revision	
	Preparation of Liquidator's Final Statement of Account as per latest statutory revision	

References : (1) Corporate Accounting (Theory & Practice)
K L Shah
Shree Niwas Publishing

(2) Corporate Accounting
Dr S N Maheshwari & S K Maheshwari
Vikas Publishing House.

