

## CE 101 A Financial Accounting - I

Unit	Particulars	Marks
<b>Unit - 1</b>	(A) Piecemeal Distribution of Cash (B) Profit prior to incorporation	10% 15 %
<b>Unit - 2</b>	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (B) Book Building Process, Bid and Buy back	20% 5%
<b>Unit - 3</b>	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year	25%
<b>Unit - 4</b>	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)	25%

### Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.