

Core Elective Papers

CE 102 A Financial Accounting - II

Unit	Particulars	Marks
Unit - 1	(A) Purchase of Business by a Company (Accounting Treatments in the Books of Company) (B) Indian Accounting Standards AS – 2 Valuation of Inventories AS – 6 Depreciation Accounting AS – 10 Accounting for fixed Assets	15% 10%
Unit - 2	(A) Underwriting of Shares and Debentures (Computation for fixing the liabilities of underwriters) (B) Redemption of Debentures (Own debentures from open market)	15% 10%
Unit - 3	A) Capital Reduction (Excluding preparation of Scheme of internal resolution) (B) Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion	15% 10%
Unit - 4	Revenue Accounts of General insurance company (In vertical form)	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.