

ADVANCED ACCOUNTING B.COM-PART-II

Students enrolled in 2012 shall be examined according to this amended syllabus.

1. Company Accounting:- Issuance of Shares and Bonds , Appropriation of Retained Earning , Declaration and payment of Dividend.
2. Company Accounting:- Preparation of Financial Statements for Public Limited Company in accordance with international accounting standards, statement of Retained Earning showing appropriation and balance sheet.
3. Cash flow statement (In-Direct Method) Cash flow from Operating Activities , Cash flow from Investing Activities and Cash flow from Financing Activities.
4. Absorption , Amalgamation and Reconstruction of companies
5. Financial Statement Analysis :- Tools of Analysis , Dollar / Rupees and percentage change, trend percentage, component percentage ,common size financial statement and ratio (interpretation)
6. Head office and Branch Accounting :- Recording of Reciprocal Transaction(Independent branch), Billing of Merchandise at cost and above cost , Reconciliation statement.
7. Head office and Branch Accounting :- Periodic Adjustment , Closing Process, Preparation of Branch and Head office financial statement, Preparation of Combined financial statement.
8. Accounting for Installment Sales under Perpetual System, Defaults and Repossessions, Recognition of Realized Gross Profit, Reporting of Relevant Accounts on Financial Statements.

Recommended Books:

1. Simon and Kerrenbrock : Advance Accounting , 4th Edition , South Western, Publishing Company.
2. Meigs & Meigs Accounting the basis for Business Decision, New York, McGraw –Hill Company 11th Edition.
3. Meigs & Meigs Accounting the basis for Business Decision, New York, McGraw –Hill Company 9th Edition.
4. Meigs Ealter B. & Johnson. Advance Accounting , McGraw –Hill Toronto, Canada.