

BCM-204 ADVANCED ACCOUNTING

Course Objective: To familiarize students with the advanced accounting tools and specialized accounting procedures.

Block-1 Special Business Accounting-I

- Unit-1 Royalty Accounts
- Unit-2 Hire Purchase Lease and Installment Purchase System
- Unit-3 Joint Ventures and Consignment
- Unit-4 Voyage and Package

Block-2 Special Business Accounting-II

- Unit-5 Branch Accounting
- Unit-6 Departmental Accounting
- Unit-7 Insurance Claims
- Unit-8 Insolvency

Block-3 Partnership Accounts

- Unit-9 Partnership Accounts-Past Adjustments & Guarantees
- Unit-10 Partnership Accounts-Admission
- Unit-11 Partnership Accounts- Retirement & Death
- Unit-12 Partnership Accounts-Dissolution and Piecemeal Distribution of Cash

Block-4 Company Accounts

- Unit-13 Share & Debentures
- Unit-14 Final Accounts
- Unit-15 Amalgamation, Absorption and Reconstruction
- Unit-16 Valuation of Shares and Goodwill
- Unit-17 Liquidation of Company

Suggested Readings:

1. Corporate Accounting by S.N. Maheshwari and S.K. Maheshwari, 4th Edition, Vikas Publishing House.
2. Higher Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers.
3. Advanced Accounts by R.L. Gupta, Sultan Chand and Sons, New Delhi.
4. Advanced Accounting by Ashok Sehgal and Deepak Sehgal, Taxmann Publications.
5. Advanced Accounts by Shukla Grewal and Gupta, S. Chand Publishers.