

SEMESTER - III

Title of the Subject	Subject Code	Credits
Company Accounts	19UBMAM05	4

Unit I

Special features of Company Accounts - Issue of shares - Forfeiture - Reissues - Underwriting - Issue of debentures. Preparation of company final accounts - Balance sheet preparation - Computation of Managerial Remuneration.

Unit II

Accounting for Life Insurance Companies: Valuation Balance Sheet and Disposal of surplus - Preparation of Financial Statements

Unit III

Accounting of General Insurance Companies: Preparation of Financial Statements with respect to Fire, Marine and Miscellaneous Business.

Unit IV

Final Accounts of Banking Companies (Including balance sheet preparation).

Unit V

Amalgamation - Absorption and External Reconstructions of a company (Simple problems)

Reference Books:

- a) Corporate accounting - T.S. Reddy and A. Murthy
- b) Corporate Accounting - Gupta And Radhaswamy

Composition: Theory : Problem = 20 : 80

Question Pattern:

	Total	To answer	Marks	Total marks
Section A	7	5	5	25
Section B	7	5	10	50