

Syllabus

UNIT – I

Valuation of Shares and Goodwill.

Insurance Claims.

Accounting for Hire- Purchase and Instalment System.

Investment Accounts.

UNIT – II

Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.

Accounts of Holding Companies, Preparation of CBS, Mutual Owings, Revaluation of Assests, Bonus Issue (Excluding Cross Holdings).

Liquidation of Companies.
