



**Read To Lead**

# Advanced Corporate Accounting



**Ramanjaneyalu  
Meenakshi S.  
S. Raji**



**THAKUR PUBLISHERS  
BENGALURU**

# ADVANCED CORPORATE ACCOUNTING

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B.COM, SEMESTER - IV

According to the syllabus of 'Bangalore University'

**Ramanjaneyalu**

M.Com, M.Phil, Ph.D (Purs.)

Principal,

Sri Sai College for Women, Bengaluru

**Meenakshi. S**

M.Com, MBA & M.Phil

HOD, Department of Commerce,

Krupanidhi Degree College, Bengaluru

**S. Raji**

M.Com, M.Phil, Ph.D (Purs.)

Vice-Principal,

S.E.A. College of Science, Commerce and Arts, Bengaluru

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# Syllabus

## 4.3: ADVANCED CORPORATE ACCOUNTING

### Unit 1: Mergers and Acquisition of Companies

16 Hrs.

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the Nature of Merger – Amalgamation in the Nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (AS14), Net Asset Method - Net Payment Method, Accounting for Amalgamation - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format).

### Unit 2: Internal Reconstruction

08 Hrs.

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction of Account – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

### Unit 3: Liquidation of Companies

12 Hrs.

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

### Unit 4: Holding Company Accounts

14 Hrs.

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21). (Excluding Bonus Issue and Dividend).

### Unit 5: Recent Developments in Accounting

06 Hrs.

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Accounting for Intangible Assets. (Theory Only).

### Skill Development

- 1) Calculation of Purchase consideration with imaginary figures.
- 2) List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- 3) List out legal provisions in respect of internal reconstruction.
- 4) Narrate the steps for preparation of consolidated balance sheet.
- 5) Calculate minority interest and goodwill with imaginary figures.
- 6) List out preferential creditors as per company's Act 1956.

### About the Book

The objective of this book “**Advanced Corporate Accounting**” is to enable the students to develop awareness about the subject in conformity with the Provision of Companies Act and latest amendments thereto with adoption of Accounting Standards.

The book covers detail of topics like Mergers and Acquisitions of Companies, Internal Reconstruction, Liquidation of Companies, Holding Company Accounts and Recent Development of Accounting. This book comprises of five units encompassing exercise at the end of each unit, skill development and two year solved papers for the ease of the students to score good marks.

### About the Author



**Mr. Ramanjaneyalu** is presently working as **Principal at Sri Sai College for Women, Bengaluru**, one of the leading women's colleges situated in the North of Bengaluru. He holds **M.Com** and **M.Phil** degrees and is **pursuing his Ph.D** in Commerce. Prior to his appointment as Principal in 2008, he was Head of Department of Commerce and Management of the college for last **8 years**. He has also served as teaching staff members in various institutions including Vivekananda College, A.P.S. College and Al Meen College. He is also an able administrator and is known for his administrative acumen and abilities. He is dedicated to the cause of education and is well known in academic circles in Commerce and Management.



**Mrs. Meenakshi S.** is **M.Com, MBA, M.Phil** and presently serving in **Krupanidhi Degree College, Bengaluru**, as **Head, Department of Commerce**. She is Fully experienced in Accountancy papers and Academic circles in Commerce and Management. She is handling Undergraduate and Postgraduate programs in Commerce and Management fields. She has presented many Research Papers and attended many Seminars, Workshops and Conferences. She has taught Corporate Accounting-II to many students out of which 4 students achieved 100 out of 100 marks.



**Mrs. S.Raji** is **M.Com, M.Phil** in Commerce and has submitted her Ph.D thesis recently promoted as **Vice Principal of S.E.A. Degree College, Bengaluru**. She is handling Undergraduate and Postgraduate programs in both Commerce and Management fields. Among her noteworthy achievements, there are two National level Conferences on Commerce and Management issues, which were meticulously planned and organized by her. With accounts as the core, her other areas of interest are Human Resource Management, Marketing, etc among others. She has presented Papers in National and International Conferences.

### Bangalore University B.Com 4<sup>th</sup> Semester

Subject Name	Author Name
Advanced Corporate Accounting	Ramanjaneyalu, Meenakshi S., S. Raji
Cost Accounting	Dr. S. Nizar Ahmed, Prof. Kshama Kulkarni, Prof. Keerthi Arvind
E-Business and Accounting	Prof. Dibyendu Sundar Ray, B.R.Divya Shree
Stock & Commodity Markets	Dr. Ramesh B. V. , Prof. Namrata Rani K, Shobha Rani R
Principles of Event Management	Mini. K. Abraham, Prof. V. Tamil Selvan, Hemavati Mattaparti

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