

202 CORPORATE ACCOUNTING

1	Accounting Standards	Standards 5, 10, 14 Accounting and 21 Its applicability with Practical Examples
2	Profit Prior to Incorporation	<ul style="list-style-type: none"> • Introduction to the process on incorporation of a company. • Difference between incorporation and commencement of a company. • Accounting of incomes and expenses during Pre- and Post-Incorporation period. • Basis of allocation and apportionment of income and expenses for the Pre and Post-Incorporation period.
3	Company Final Accounts	<ul style="list-style-type: none"> • Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year) • Related adjustments and their treatment.
4	Valuation of Shares	<ul style="list-style-type: none"> • Concept of Valuation, • Need for Valuation, • Special Factors affecting Valuation of Shares, Methods of Valuation – Net Assets Method, Yield Basis Method, Fair Value Method
5	Holding Company Accounts	Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.
6	Absorption of Companies	Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of Purchasing Company
7	Accounting for Liquidation of Companies	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.
8	Forensic Accounting	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities