

**NIRMA UNIVERSITY**  
**Institute of Commerce**  
**Bachelor of Commerce (Hons.)**  
**[B.Com. (Hons.)]**  
**Semester – IV**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>2</b>	<b>-</b>	<b>6</b>

<b>Course Code</b>	<b>CC9</b>
<b>Course Title</b>	<b>CORPORATE ACCOUNTING II</b>

**Course Learning Outcomes (CLO):**

At the end of the course, students will be able to:

1. record accounting transactions for Amalgamation, Absorption and Reconstruction.
2. explain relevant accounting standards for Amalgamation, Absorption and Reconstruction.
3. explain the structure of final accounts of Banking Companies and Insurance Companies.
4. prepare consolidation balance sheet and calculate minority interest.

**Syllabus**

**Teaching Hours**

<b>Unit I: Consolidation of Financial Statements</b> <ul style="list-style-type: none"> <li>• Minority Interest, Capital Profit and Revenue Profit</li> <li>• Consolidated Financial Statements (IND AS- 110)</li> </ul>	16
<b>Unit II: Accounting of Business Combinations – Amalgamation and External Reconstruction (IND AS – 103)</b>	20
<b>Unit III: Accounting of Business Combinations - Absorption (IND AS – 103)</b>	8
<b>Unit IV: Accounting for Internal Reconstruction</b> <ul style="list-style-type: none"> <li>• Voluntary Internal Reconstruction</li> <li>• Compulsory Internal Reconstruction</li> </ul>	6
<b>Unit V: Final Accounts of Banking and Insurance Companies</b> <ul style="list-style-type: none"> <li>• Presentation of Final Accounts of Banking Companies</li> <li>• Presentation of Final Accounts of Insurance Companies</li> </ul>	10

**Suggested Readings:**

- 1 Maheshwari, S. a. (2016). *Corporating Accounting*. New Delhi: Vikas Publishing.
- 2 Sehgal, A. a. (2016). *Corporating Accounting*. New Delhi: Taxmann.
- 3 Shukla, M. &. (2016). *Advanced Accounts*. Delhi: S.Chand & Company.

w.e.f. Academic Year 2017-18 and onwards