

Unit - I : Consignment Accounts.

Meaning, Needs, Advantages and Formalities in consignment. Difference between a consignment and a sale, Prepare invoice, Account Sales, Accounting Procedure of Consignment, Valuation of Consignment Stock. (Theory & Numerical)

Unit - II : Hire Purchase Accounts

Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System, Distinguish between Hire Purchase and Instalment System (Excluding Instalment System and Repossession of Assets) (Theory & Numerical)

Unit - III : Flotation of Joint Stock Companies and their Capital Structure.

Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares(Theory & Numerical)

Unit - IV: Final Accounts of Joint Stock Companies (As per New Company Act 2013 as per Schedule-III)

Introduction, Statutory provisions regarding, Preparation of Companies Final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend, Prepare its Statement of Profit and Loss and Balance Sheet in the format prescribed Company Act-2013, Schedule-III (Excluding Managerial Remuneration) (Theory & Numerical)

The financial year ends on 31st March.

Reference Books:

- 01 Gupta R. L. - Advanced Financial Accounting - S. Chand & Sons
- 02 Kumar, Anil S. - Advanced Financial Accounting - Himalaya Publication House
- 03 Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
- 04 Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
- 05 Sr. K. Paul : Accountancy, Volume -I and II (New Central Book Agency, Kolkata)
- 06 R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- 07 Dr. L. S. Porval : Accounting Theory (Tata McGraw Hill)
- 08 Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases (Tata McGraw Hill)
- 09 Dr. S. N. Maheshwari : Corporate Accounting (Viakas Publishing House Pvt. Lit. New Delhi)
- 10 Dr. Ashok Sehgal & Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)
- 11 Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-II; Sir Sahitya Kendra, Nagpur.
- 12 Dr. R. D. Mehta, Prof. Pradeep Wath & Dr. D. C. Gotmare :- Advanced Financial Accounting (Payal Prakashan)

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(Dr. M.D. Gulhane)