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M.P. Gupta • B.M. Agarwal

# Corporate Accounting

As per National Education Policy-2020

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**Corporate Accounting**  
(*National Education Policy – 2020*)



# CORPORATE ACCOUNTING

[For B.Com. (H), B.Com., and BBA *etc.* of Delhi and  
Indraprastha University and other Universities of India  
under *National Education Policy – 2020*]

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Educational Publishers

23, Daryaganj, New Delhi-110002

Phones : 011-23281876, 23266105, 41625022 (Showroom & Shop)  
011-23247051, 40234454 (Office)

E-mail : sultanchand74@yahoo.com; info@sultanchandandsons.com

Fax : 011-23266357; Website : www.sultanchandandsons.com

First Edition: 2024

ISBN: 978-93-91820-64-0 (TC-1300)

Price: ₹ 725/-

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Printed at: Himani Print Solution, Badarpur, New Delhi-110044

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## Preface

It gives us great pleasure to present our new book ‘Corporate Accounting’ for B.Com., B.Com (Hons.) and BBA under *National Education Policy – 2020*. The book covers syllabus of all universities of the country, including Delhi University and Indraprastha University.

The objective of the textbook is basic treatment of the main principles of Corporate Accounting. It is with this purpose, a maximum range of examples and illustrations (about 380) form the part of the textbook. The book covers all prescribed topics of Corporate Accounting. It runs in 20 chapters (spread over about 852 pages) and stands as a unique and more comprehensive treatise of the subject.

Certain main features of the book may be narrated:

1. It is the most comprehensive coverage of the subject matter.
2. Most authentic and elaborate presentation of the subject matter in a simple and lucid style with a very large number of illustrations.
3. At the beginning of each chapter, “Chapter Outline” is given.
4. In each chapter Objective and Multiple Choice Questions are given in large numbers.
5. At the end of each chapter, assignments containing 90 theoretical and 195 numerical questions are also given for practice and revision.
6. The book covers the latest changes and amendments in the Companies Act, 2013.
7. The book also contains an outline of Accounting Standard (AS) and Indian Accounting Standard (*Ind AS*) in Appendix at the end of the book.

Thus, it is a complete textbook and the readers will find it as the best book for practice and comprehension of the subject.

We are grateful to the management of our publishers, Sultan Chand & Sons, New Delhi. We are very thankful to Shri Pratap Chand Vaish, Shri GD Chaudhary and Dr. Shubhra Vaish of the organization for their support and editorial guidance. We are also thankful to Mr. Srikanth of Hyderabad in preparing the manuscript. We are also thankful to the Editorial and DTP staff of Sultan Chand & Sons for their Cooperation. We invite suggestions and criticism for the improvement of the book.

Dr. M.P. Gupta  
Dr. B.M. Agarwal



# Snapshot of the Book



S. No.	Chapters	Pages	Illustrations	Examples	Important Aspects	Objective Questions		Assignments		Page No.
						T/F	MCQ	Theoretical	Numerical	
1.	Introduction to Company Accounts	10	—	—	2	9	4	4	—	1-10
2.	Share Capital	50	24	—	15	20	26	5	15	11-60
3.	Issue of Debentures	20	16	1	15	10	17	4	11	61-80
4.	Underwriting of Shares and Debentures	20	9	2	5	19	—	3	12	81-100
5.	Accounting for Bonus Issue and Right Issue	22	15	—	11	14	—	2	7	101-122
6.	Accounting for Employees Stock Options	22	13	—	7	8	—	3	4	123-144
7.	Redemption of Preference Shares	30	15	—	12	21	10	3	9	145-174
8.	Buy-Back of Securities	22	9	—	4	10	—	4	7	175-196
9.	Redemption of Debentures	56	31	2	9	12	7	4	14	197-252
10.	Financial Statements of Companies	74	28	9	7	10	10	6	10	253-326
11.	Profit or Loss Pre- and Post-Incorporation	36	19	2	8	12	12	3	9	327-362



S. No.	Chapters	Pages	Illustrations	Examples	Important Aspects	Objective Questions		Assignments		Page No.
						T/F	MCQ	The.	Num.	
12.	Cash Flow Statement	62	28	—	8	15	—	4	15	363-424
13.	Corporate Financial Reporting	16	3	—	5	12	—	14	—	425-440
14.	Valuation of Intangible Assets and Goodwill	34	27	1	6	10	—	6	13	441-474
15.	Valuation of Shares	50	20	—	6	12	—	2	16	475-524
16.	Value Added Statement	6	—	—	9	10	—	5	—	525-530
17.	Accounting for Combination or Amalgamation of Companies	140	43	7	15	10	12	5	18	531-670
18.	Accounting for Internal Reconstruction of Companies	90	28	5	9	10	6	5	14	671-760
19.	Liquidation of Companies	64	29	—	15	6	—	8	21	761-824
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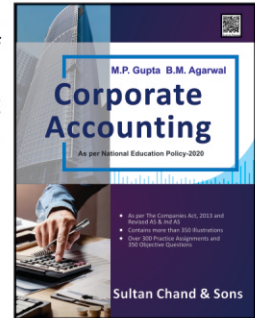
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## About the Book

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## About the Authors

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ISBN 978-93-91820-64-0

TC 1300



9 789391 820640