

ADVANCED CORPORATE ACCOUNTING-1

Course Content

Unit No.	Topics / Chapters Name
I	Analysis of Financial Statements Utility and Limitations of Analysis of Financial Statements to Managers Common Size Statements Comparative Statements Trend Analysis Ratio Analysis : Meaning and importance Types of Ratios Calculation of ratios Use of ratios for Analysis Purpose
II	Valuation of Goodwill Valuation of Goodwill Super Profit Method Capitalization Method Annuity Method
III	Valuation of Shares Valuation of Shares Intrinsic Value Method Yield Method Fair Value Method
IV	Accounts of Insurance Companies Fire Insurance and Marine Insurance Terms of Premium, Claims, Commission Direct Insurance, Reinsurance Accepted, Reinsurance Ceded Schedules and Revenue account
V	Bank Accounts Provisions of Banking Regulation Act ,1949 Short sums of Provision of Bad debts , Bad debts Reserve, Loans , CC, OD accounts , Interest & Discount a/c Format of B/S & P/L a/c Preparation of Schedules & Final accounts
VI	Accounting Standards AS-19 Lease Accounting AS-20 Earning Per Share