

SYLLABI-BOOK MAPPING TABLE

Company Accounts

Syllabi	Mapping in Book
Unit-I Accounting for share capital transaction. Issue of shares at par, at premium and at discount. Forfeiture of shares. Re-issue of forfeited shares; Redemption of preference shares.	UNIT 1: Introduction to Company Accounts Pages (3–15); UNIT 2: Shares and Share Capital Pages (17–88)
Unit-II Debentures; Issue of debentures, provision for redemption of debentures and redemption of debentures.	UNIT 3: Debentures Pages (89–131)
Unit-III Preparation of final accounts of companies having regard to the provisions of Companies Act., 1956 in general and Schedule VI to the Companies Act in particular. Underwriting Commission and Underwriting Agreement, Accounting treatment and determination of the liability of underwriters.	UNIT 4: Company Final Accounts Pages (133–217)
Unit-IV Simple problems of amalgamation, Absorption and External Reconstruction.	UNIT 5: External Reconstruction, Amalgamation and Absorbtion Pages (219–277)