



# University of Rajasthan, Rajasthan B.Com GEN Sem 1 syllabus

## **Corporate and Financial Accounting**

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#### UNIT - I

Accounting principles, Convention and Concept, General Introduction of Indian Accounting Standards AS-I and AS-9 Issue of Shares Issue of Right Shares, Buy back of Shares ESOS in the present scenario. Redemption of Preference Shares.

#### **Unit-II**

Issue and Redemption of Debentures, Underwriting of Shares & Samp; Debentures. Acquisition of Business, Pre-and Post -Incorporation Profit.

#### **UNIT - III**

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.

#### **UNIT - IV**

Valuation of Goodwill & Dan; Valuation of Share

#### UNIT - V

Hire Purchase and Installment Sale Transaction. Valuation of Inventory (As-2) Insurance Claims

