



**Pandit Deendayal Upadhyaya
Shekhawati University, 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 & 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 & Valuation of Share

UNIT - V

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

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