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Accounting 10 Royalty Accounts 11 Accounting of Non Trading or Not for Profit Organisations Institutions 12 Joint Venture Accounts 13 Consignment Accounts 14 Investment Accounts 15 Dissolution of a Partnership Firm I 16 Dissolution of a Partnership Firm 2 17 Dissolution of a Partnership Firm 3 18 Amalgamation of Partnership Firm 19 Sale of Partnership Firm Conversion into Company 20 Revenue Recognition AS 9 21 Depreciation 22 Computerised Accounting System CAS Chapterwise Very Short Answer Type Questions SYLLABUS Unit I Concept of Double Entry System Accounting Concepts and Conventions Preparation of Journals Sub division of Journal Preparation of Ledger and Trial Balance Final Accounts with Adjustments Unit II Introduction to Indian Accounting Standards Detail Study of Accounting Standard 6 and 10 Branch Accounts Departmental Accounts Unit III Royalty Accounts Accounting of Non Profit Making Organisation Unit IV Joint Venture Accounts Consignment and Investment Accounts Unit V Partnership Accounts Dissolution with Insolvency of Partner Amalgamation of Partnership Firms Conversion of Partnership Firm into Joint Stock Company **CORPORATE ACCOUNTING** VINOD TRIPATHI, R.P. GUPTA, PRABHA AGARWAL, Unit 1 Share Meaning Types Issue Forfeiture Re issue of shares Redemption of Preference shares Corporate Social Responsibility Unit 2 Debenture Meaning Types Issue and Redemption of Debentures Profit and Loss Account and Balance Sheet of the Company in brief Unit 3 Calculations of Profit and loss prior and post incorporation Liquidation of company Accounting for liquidation of companies Unit 4 Goodwill Concept Types Characteristics Nature Valuation of Goodwill Valuation of shares Unit 5 Meaning of Holding and Subsidiary Company preparation of Consolidated Balance sheet of a holding company with one subsidiary company Unit 6 Accounting for Merger as per AS 14 Internal Reconstruction of a company as per Indian accounting Standard 14 **AIM Reports ,2013**

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