



CORPORATE ACCOUNTING

V. K. GOYAL, RUCHI GOYAL

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The Third Edition of this text, which is a thoroughly revised and enlarged version of Prof. V.K. Goyal's book, Corporate Accounting, Second Edition, gives a clear analysis of the fundamental concepts of corporate accounting.

Accounting for various types of companies comes under the sphere of corporate accounting. This book primarily deals with the preparation and presentation of accounts strictly in accordance with the provisions of the Indian Company Law. Organized into 11 chapters, this book, at the outset, presents provisions of the Indian Companies Act, 1956, SEBI's guidelines, and different types of shares and modes for issue of shares. Then it goes on to give a detailed discussion on the conditions for redemption of preference shares with their sources and conversion of preference shares into equity shares. Besides, this text covers, in detail, topics such as different modes of issue and redemption of debentures, internal and external construction of companies, preparation of cash flow statement and its classification as well as the distinction between cash flow statement and fund flow statement. Finally, the book elaborates on several methods of analysis of financial statements and advantages and limitations of ratio analysis.

This well-organized and student-friendly book is intended as a text for undergraduate students of commerce (B.Com. Programme/B.Com. Pass) in universities across India. In addition, it would be useful for professional courses such as CA, ICWA and CS.

Key Features

Covers concepts and principles of corporate accounting in a comprehensive manner.

Includes 300 worked-out examples to illustrate the concepts discussed.

Provides 250 unsolved problems in a graded manner for the benefit of students.

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