

# Contents

---

## Page

*Preface to Eleventh Edition*

I-5

*Acknowledgement*

I-7

*Syllabus*

I-13

### **CHAPTER 1**

- ◆ INTRODUCTION

1.1

### **CHAPTER 2**

- ◆ ISSUE, FORFEITURE AND REISSUE OF SHARES

2.1

### **CHAPTER 3**

- ◆ ISSUE OF RIGHTS AND BONUS SHARES

3.1

### **CHAPTER 4**

- ◆ EMPLOYEE STOCK OPTION PLAN

4.1

### **CHAPTER 5**

- ◆ UNDERWRITING OF SHARES AND DEBENTURES

5.1

### **CHAPTER 6**

- ◆ REDEMPTION OF PREFERENCE SHARES

6.1

### **CHAPTER 7**

- ◆ BUY-BACK OF SHARES

7.1

### **CHAPTER 8**

- ◆ ISSUE AND REDEMPTION OF DEBENTURES

8.1

### **CHAPTER 9**

- ◆ FINANCIAL STATEMENTS OF COMPANIES

9.1

### **CHAPTER 10**

- ◆ CASH FLOW STATEMENT

10.1

### **CHAPTER 11**

- ◆ VALUATION OF INTANGIBLE ASSETS AND SHARES

11.1

### **CHAPTER 12**

- ◆ VALUE ADDED STATEMENTS

12.1

	Page
<b>CHAPTER 13</b>	
◆ AMALGAMATION	13.1
<b>CHAPTER 14</b>	
◆ INTERNAL RECONSTRUCTION	14.1
<b>CHAPTER 15</b>	
◆ CORPORATE FINANCIAL REPORTING	15.1

# Contents

---

## Page

### CHAPTER 1

- ◆ ACCOUNTING FOR SHARE CAPITAL AND ESOP 1.1

### CHAPTER 2

- ◆ UNDERWRITING OF SHARES AND DEBENTURES 2.1

### CHAPTER 3

- ◆ REDEMPTION OF PREFERENCE SHARES 3.1

### CHAPTER 4

- ◆ BUY BACK OF SHARES 4.1

### CHAPTER 5

- ◆ ISSUE AND REDEMPTION OF DEBENTURES 5.1

### CHAPTER 6

- ◆ FINANCIAL STATEMENTS OF COMPANIES 6.1

### CHAPTER 7

- ◆ CASH FLOW STATEMENT 7.1

### CHAPTER 8

- ◆ VALUATION OF INTANGIBLE ASSETS AND SHARES 8.1

### CHAPTER 9

- ◆ VALUE ADDED STATEMENTS 9.1

### CHAPTER 10

- ◆ AMALGAMATION 10.1

### CHAPTER 11

- ◆ INTERNAL RECONSTRUCTION 11.1

### CHAPTER 12

- ◆ CORPORATE FINANCIAL REPORTING 12.1

### QUESTION PAPERS

- ◆ B.COM. (HONS.) SEM.-II (JULY 2023) P.1
- ◆ B.COM. SEM.-II (JULY 2023) P.14