Contents

Page

Preface to Thirteenth 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

CHAPTER 13
- AMALGAMATION *13.1*

CHAPTER 14
- INTERNAL RECONSTRUCTION *14.1*

CHAPTER 15
- 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*
- B.COM. (HONS.) SEM.-II (MAY 2024) *P.22*
- B.COM. (HONS.) SEM.-II (JUNE 2025) *P.32*