Contents

Paper - 5

Advanced Accounting

Chapter Name		Page No.
	Study Material Based Contents	5.1
	Syllabus	5.2
	Examination Trend Analysis	5.4
	Line Chart Showing Relative Importance of Chapters	5.7
•	Table Showing Importance of Chapter on the Basis of Marks	5.8
•	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Questions	5.9
₿	Classification of Question as per Accounting Standard Number	5.10
1.	Application of Accounting Standards and Guidance Notes	5.11
2.	Accounting for Employee Stock Option Plan	5.81
3.	Buyback of Securities and Equity Shares with Differential Rights	5.95
4.	Underwriting of Shares and Debentures	5.117
5.	Amalgamation of Companies	5.134
6.	Internal Reconstruction	5.213
7.	Liquidation of Companies	5.277
8.	Financial Statements of Insurance Companies	5.301
9.	Financial Statements of Banking Companies	5.337
10.	Non-Banking Financial Companies	5.390
11.	Mutual Funds	5.402
12.	Valuation of Goodwill	5.417

13.	Consolidated Financial Statements	5.443
-----	-----------------------------------	-------