

Financial Reporting (CA-Final)

By B D Chatterjee

Taxmann, 2014. Soft cover. Book Condition: New. Dust Jacket Condition: New. 1st Edition. Contents: Part I: Corporate Financial Reporting. 1. Corporate financial reporting - an introduction. 2. Advent of financial reporting in Indian context. Part II: Valuation. 3. General approach and different bases of valuation. 4. Valuation of tangible assets. 5. Valuation of intangible assets. 6. Valuation of goodwill. 7. Valuation of shares. 8. Valuation of brand. 9. Valuation of liabilities and provisions. 10. Valuation of business. Part III: Accounting for Corporate Restructuring. 11. Corporate restructuring - an introduction. 12. Determination and discharge of purchase consideration. 13. Amalgamation. 14. Absorption. 15. Buy back of shares. 16. Restructuring - sale/purchase of division/demerge. 17. Internal reconstruction. Part IV: Consolidated Financial Statements of Group Companies. 18. Basic concepts on consolidation of financial statements. 19. Consolidation of holding company with one subsidiary. 20. Chain holding: consolidation of holding company with more than one subsidiary and inter company holdings. 21. Consolidated profit and loss and consolidated cash flow. 22. Consolidation of parent with one subsidiary and associate and/or joint ventures or jointly controlled entities. Part V: Financial Reporting of Financial Institutions. 23. Mutual funds. 24. Non banking finance companies....





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