

Shree Narayana College of Commerce

Bachelor of Commerce

Semester – 6

Course Code-

Academic Year – 2025-26

Subject – CORPORATE

Faculty Name- Prof. Paula

ACCOUNTING-II

Parekh

Unit 1 Valuation of Goodwill

Number of Example	Name of the Example	Page Number
Ex-27	Suchita Ltd.	87
Ex-28	Sarita Ltd.	88
Ex-32	Yasavi Ltd.	94
Ex-33	Reva Ltd.	95
Ex-34	Manthan Lt.	96
Ex-37	Aaditya Ltd.	100
Ex-42	Brinda Ltd.	106
Ex-43	Aravali Ltd.	107

Explain the following

1. Weighted Average Profit Method for Valuation of Goodwill.
2. Valuation of Goodwill according to Super Profit Method.
3. Average Capital Employed in Valuation of Goodwill.

Unit-2 Valuation of Shares

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Ex-29	Nehali Ltd.	197
Ex-30	Kajal Ltd.	198
Ex-32	Dev Ltd.	200
Ex-35	Shubham Ltd.	202
Ex-37	Ishan Ltd.	206
Ex-42	Krunal Ltd.	211
Ex-43	(A) And (B) both	213

Explain the following:

1. Explain Intrinsic Value, Market Value, and Fair Value of Shares
2. Valuation of Right shares.
3. Valuation of Bonus Shares.
4. Valuation of Shares according to Net Assets.

Unit-3 Amalgamation Accounts

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Ex-8	Rekha & Radha Ltd.	274
Ex-9	Aalu & Akhrot Ltd.	275
Ex-13	Jay & Vijay Ltd.	282
Ex-19	Sagar Ltd. & Sarita Ltd.	291
Ex-21	Nupur Ltd. & Dhaval ltd.	294
Ex-22	Jogi Ltd. & Vijogi Ltd.	295

Explain the following:

1. Distinguish between Amalgamation in nature of Merger and in the nature o Purchase.
2. Explain various methods for calculating purchase consideration under Amalgamation.
3. Explain Amalgamation, Absorption and Reconstruction of a Company.

Unit-4 Absorption Accounts

Number of Example	Name of the Example	Page Number
Ex-	Radha Ltd. & Shyam Ltd.	346
Ex-8	Timir Ltd. & Tej Ltd.	347
Ex- 11	Nafisa Ltd. & Karishma Ltd.	351
Ex-13	Komal Ltd. & Shital Ltd.	354
Ex- 14	Anisa & Hamida Ltd.	356
Ex- 19	Jagat & Rangat Co. Ltd.	362

Explain the following:

1. Write a note on Intrinsic value of shares.