

FOURTH YEAR

Cost Accounting

Machine Rates,

Distribution of Overhead.

Expenses and choice of Method of Application.

Standard Costs.

Forms used in "Job" and "Process" Costing Systems, Factory Records, etc.

Branch Accounts

Systems advised.

Goods invoiced at cost.

Goods invoiced at Selling Price.

Goods invoiced at cost plus a percentage.

Treatment of Foreign Exchange.

Foreign Branches; Goods invoiced at Cost.

do Goods invoiced at Selling Price.

do Goods invoiced at cost plus percentage.

Consolidations.

Holding Companies and Subsidiaries.

Subsidiary purchased for more and less than its apparent capitalization.

Capitalized Surplus.

Minority Holdings.

Inter-Combine profits, losses, liabilities, etc.

Consolidation of Trading and Profit and Loss Statements.

Re-Constructions, Mergers, and Amalgamations of Companies.

Insolvency Accounts.

General details regarding Bankruptcy Acts, Procedure, Offences, Penalties, etc.

Various forms of Statements of Affairs.

Deficiency Statements.

Realization and Liquidation Statement.

(The R. & L. Statement is included if progress of class is rapid)

Trustees' Accounts

Executorships and Administratorships.

Estate Capital and Revenue.

Accruals.

Division of an Estate.