

Programme: <b>B.Com.</b>		Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010501T</b>		Course Title: <b>Corporate Accounting</b>	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.			
Credits: <b>5</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: <b>75</b>			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Shares:</b> Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.		15
<b>II</b>	<b>Debentures:</b> Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.		19
<b>III</b>	<b>Valuation Of Goodwill:</b> Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.		20
<b>IV</b>	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.		21
<b>Suggested Readings:</b>			
<ol style="list-style-type: none"> <li>1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)</li> <li>2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)</li> <li>3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)</li> <li>4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal</li> <li>5. PS And Gupta SC Advanced Accounts S Chand And Company</li> <li>6. Shukla MB Corporate Accounting Kitab Mahal</li> <li>7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)</li> </ol>			
Note- <b>Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>		<b>(05 marks)</b>	