

Course Curriculum (Effective from Session 2021-22) [Bachelor of Commerce (B.Com.)]

| | B.Com.: Semester-III |
|-------------------|-------------------------------|
| | CR301: CORPORATE ACCOUNTING |
| realing Sche | 100 |
| Lectures: 3 hrs/V | Examination Scheme |
| Tutorials: 1 hr/W | |
| Credits 4 | Teachers Assessment - 6 Marks |
| Credits: 4 | Attendance 12 Mortes |
| £-, | End Semester Exam 70 Marks |
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Course Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of Course Learning Outcomes

After completing the course, the student shall be able to:

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 CO1: know about the meaning of companies and working style of companies.
- CO2: understanding the features of shares & debentures.
 CO3: develop an understanding about redemption of shares and debentures and its methods. CO4: give an exposure to company final accounts.
 CO5: provide knowledge on valuation of goodwill and shares.

- CO6: get overview about amalgamation and internal reconstruction of company.

Shares: Features, types of shares, difference between preference shares and equity shares, share capital and its types; Issues, for feiture and re issue of shares, redemption of preference shares.

Debentures: Features & types, issue and redemption of debentures

Unit III

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
Unit IV

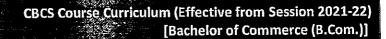
Valuation of Goodwill: Meaning and nature of goodwill, needs and methods of valuation of goodwill,

valuation of Goodwin, interacting and plattice of goodwin, needs and interious of valuation of goodwin, valuation of shares, need and methods of valuation of shares.

Unit V

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

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Suggested Readings

- Gupta RL Radhaswami M, Company Accounts, Sultan Chand and Company (Hindi and English).
- Maheshwari SN and Maheshwari SK, Corporate Accounting, Vikas Publishing (Hindi and English).
- Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English).
- Jaiswal K S Corporate Accounting (English and Hindi) Shukla MC Grewal.
- PS And Gupta SC, Advanced Accounts, S Chand And Company.
- Shukla MB, Corporate Accounting, Kitab Mahal.
- Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)

Note: Latest edition of readings may be used.

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