



C. U. SHAH UNIVERSITY, WADHWAN CITY.

Faculty of: **Commerce**

Course: **Bachelor of Commerce**

Semester: **II**

Subject Code: **4CO02BCA1**

Subject Name: **Corporate Accounting**

Sr. No	Branch Code	Subject Code	Subject Name	Teaching hours/ Week			Credit hours	Credit Points	Evaluation Scheme/ Semester								Total		
				Th	Tu	Pr			Theory				Practical						
									Internal Assessment		End Semester Exams		Internal Assessment		End Semester Exams				
									Marks	Duration	Marks	Duration	Marks	Duration	Marks	Duration			
2	7	4CO02BCA1	Corporate Accounting	4	2	0	6	5	10	SE	1 Hr.	80	2½	10	CE	0	0	0	100

SCOPE:

Responsibilities can be discharged with a clear concept about accounting information systems by Businessmen, executives, accountants, hospitals, administrators, heads of educational institutions and politicians, etc.

OBJECTIVES:

To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

COURSE CONTENTS

Unit I Accounting for Share Capital & Debentures 12 Hrs.

- Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit II Final Accounts 09 Hrs.

- Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit III Valuation of Goodwill and Valuation of Shares 06 Hrs.

- Concepts and calculation: simple problem only

Unit IV Amalgamation of Companies 12 Hrs.

- Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit V Accounts of Holding Companies/Parent Companies**12 Hrs.**

- Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit VI Banking Companies**07 Hrs.**

- Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Unit VII Cash Flow Statement**07 Hrs.**

- Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard(Ind- AS): 7.

REFERENCE BOOKS:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

NPTEL COURSE (<https://nptel.ac.in/>):

1. Course Link: <https://nptel.ac.in/courses/110101131>