



SEMESTER IV (FOUR)

CODE4MS04CAC1

Name of Subject Corporate Accounting

Teaching & Evaluation Scheme

| Teaching Hours / Week | | | | Evaluation Scheme (Marks) | | |
|-----------------------|----|---|-------|---------------------------|-----------------|-------|
| Th | Tu | P | Total | Sessional Exam | University Exam | Total |
| 04 | 0 | 0 | 04 | 30 | 70 | 100 |

Objective

- To develop conceptual understanding regarding corporate accounting system
- To prepare financial statements with reference to Laws applicable in this respect.
- To learn how to make analysis and interpretation of accounting information..

Prerequisite

- Basic Working Knowledge of Accounts is required.

Course outline

| Sr. No. | Course Contents | Number of Hours |
|---------|--|-----------------|
| 1 | Issue, Forfeiture and Re-issue of Shares: Classification of Share Capital for the purpose of presentation in Balance Sheet - Ways for raising capital by companies, Public issue, Right issue - Terms for issue of Shares: At par, At premium and At discount - Use of Security Premium - Pro-rata allotment - Calls-in-arrears and Calls-in-advance - Issue of shares for the consideration other than cash - Right issue - Forfeiture of Shares - Reissue of forfeited shares | 15 |
| 2 | Redemption of Redeemable Preference Shares. Types of Preference Shares - Methods for redemption - Provisions of Company Act for redemption of Preference Shares, Issue of Bonus Shares: Objectives and advantages of issue of Bonus Shares – Types of Bonus - Methods for issue of Bonus Shares - Provisions of Company Act for issue of Bonus Shares | 15 |
| 3 | Final Accounts of Company: Horizontal and Vertical presentation of Final accounts - Provisions, Reserves and Capital Reserves | 15 |
| 4 | Analysis and interpretation of Financial Statements: Meaning, objectives and limitations of financial statement, Classification of financial statements, Tools of analysis: Comparative Statements, Common size statements, Trend analyses, Ratio analysis. Meaning, advantages and limitations of ratios. | 15 |

| | |
|--------------------|----|
| Total Hours | 60 |
|--------------------|----|

Learning Outcomes

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|-----------------------------------|--|
| <i>Theoretical Outcome</i> | Students will learn how to prepare financial statement and how to analyze the financial statements |
| <i>Practical Outcome</i> | Basic working knowledge is required regarding maintenance of books of accounts and preparation of Final Accounts of a company. |

Teaching – Learning Methodology

- Lectures
- Assignments
- Presentations
- Case Studies
- Projects

Recommended Books

1. 'Financial Accounting', P.C.Tulsian, Tata McGraw Hill, Delhi
2. 'Advanced Accounts', M.C.Shukla & - T.S. Grewal, S.Chand & Co., Delhi
3. 'Advanced Accounting', S.N.Maheshwari, Sultan Chand & Sons, Delhi
4. 'Advanced Accounting', R.L.Gupta & - M.Radhaswamy, Sultan Chand & Sons, Delhi
5. 'Advanced Accounting', Ashok Sehgal & - Deepak Sehgal, Tata McGraw Hill, Delhi
6. 'Modern Accounting', Hanif Mukherjee, Tata McGraw Hill, Delhi
7. 'Accounting for Manager', Pratapsinh Chauhan, Saurashtra University, Rajkot

E-Resources

1. <http://bookboon.com/en/textbooks/accounting>
2. <http://www.globusz.com>
3. <http://www.accountingcoach.com>