

B.COM PART –II CORPORATE ACCOUNTING SYLLABUSIMPLEMENTED Revised
SINCE JUNE 2018

SEMESTER NO.III 100 MARKS (70+30)

Unit no.	Name of the UNIT	Details	No. of Lectures
1	Accounting standards	<p>Following Accounting standards relevant to the Financial Statements of Limited Companies With their</p> <ul style="list-style-type: none"> • Objective • Scope • Definitions • Accounting policies • Disclosure <p>AS-03 Cash Flow Statements AS-05 Prior Period Items & Changes in Accounting Policies AS-06 Depreciation Accounting AS-10 Accounting for Fixed Assets AS-14 Accounting for Amalgamation AS-21 Accounting for Consolidated Financial Statements</p>	10
2	Issue and forfeiture of Equity Shares	<p>Issue of Equity shares, and forfeiture of Shares, Reissue of forfeited EQUITY Shares ONLY Introduction of share and share capital and its types, Types of shares. (1) preference shares (2) equity shares , Procedure for issue of shares, terms/ methods of issue of shares and practical problems on issue –for forfeiture and re-issue of forfeited equity shares with all methods using pro-rata base</p>	20
3	Company Final Accounts	<p>Preparation of Final Accounts of Companies only in vertical form as per the provisions of Schedule VI to the Indian Companies Act, 2013 .(with the help of notes to accounts, advanced proforma of final accounts)</p>	20
4	PROFIT PRIOR TO INCORPORATION	<p>PROFIT PRIOR TO INCORPORATION- Objectives Introduction Meaning Calculation of Various Ratios- Time ratio, Sales Ratio, Special Ratio Methods of ascertaining pre-incorporation Profit/Loss Accounting Treatment Performance of P&L Account under equitable basis Practical Problems--Preparation of profit and loss account showing prior and after results</p>	10

SEMESTER NO. IV- 100 MARKS (70+30)

Unit no.	Name of the UNIT	Details	No. of Lectures
5	Funds Flow & Cash flow Statement	Statement of Changes in Financial Preparation of cash flow statement as per Accounting Standard (AS):3(Revised)(ICAI):Indirect method only. A n d on Working Capital Basis(Concepts of Funds Flow Statement).	20
6	Issue and Redemption of Debentures	Redemption of Debentures Introduction and Meaning , Definition of debenture Features Types of Debentures Distinguish between Shares and Debentures Debenture Interest Issue of Debentures Meaning of redemption Terms of redemption of Debentures Practical Problems only on SINKING FUND/DEBENTURE REDEMPTION FUND INVESTMENT METHOD.	15
7	Valuation of Good will and Shares	Valuation of Goodwill-Average profit method, super profit method and capitalization method Valuation of Shares–Intrinsic Value Method, Market Value Method & Fair Value Method.	15
8	Liquidation of Companies	Accounting for liquidation of Companies– Preparation of Liquidator’s Final Statement of Account	10

1. RECOMMENDED BOOKS & REFERENCE MATERIALS 1. FINANCIAL ACCOUNTING (CORPORATE ACCOUNTING),
2. RANA T.J., B.S.SHAH PRAKASHAN AHMEDABAD
3. 2. CORPORATE ACCOUNTING, DR. MAHESHWARI S.N. AND DR. MAHESHWARI S.K., VIKASH PUBLISHING HOUSE PVT. LTD. NEW DELHI
4. ADVANCE ACCOUNTANCY VOL 1 & 2, GUPTA R.L., SULTANCHAND & SONS NEW DELHI
5. ADVANCE ACCOUNTANCY VOL 1 & 2, MAHESHWARI S.N., VIKASH PUBLISHERS HOUSE PVT. LTD.
6. ADVANCE ACCOUNTING : THEORY AND PRACTICE, REDDY JAYPRAKASH R., A.P.H.PUBLISHING CORPORATION, NEW DELHI

7. CORPORATE ACCOUNTING, DR. V.K. GOYAL, EXCEL BOOKS, NEW DELHI
8. CORPORATE ACCOUNTING, MUKHARJI AMITABH, TMH NEW DELHI
CENTRAL'S CORPORATE ACCOUNTING VOL 1 & 2, DR S KR PAUL, NEW CENTRAL
BOOK AGENCY (P) LTD, LONDON.
9. CORPORATE ACCOUNTING THEORY & PRACTICE, GUPTA NIRMAL AND SHARMA
CHHAVI, ANE BOOKS PVT LTD. NEW DELHI
10. CORPORATE ACCOUNTS, DR. BHARAL S.K., DR. JAIN P.K. RAMESH BOOK DEPOT,
NEW DELHI
11. M.C., SHUKLA, T.S. GREWAL AND S.C. GUPTA: CORPORATE ACCOUNTING, S. CHAND
AND CO., NEW DELHI.
12. R.L GUPTA, AND M RADHASWAMY: CORPORATE ACCOUNTING, SULTAN CHAND
AND SONS, NEW DELHI.
13. ASHOK SEHGAL AND DEEPAK SEHGAL: ADVANCED ACCOUNTING, VOLUME II,
TAXMANN, NEW DELHI.
14. S.P.JAIN AND K.L.NARANG: FINANCIAL ACCOUNTING, KALYANI PUBLILSHERS, NEW
DELHI.
15. . S.N. MAHESHWARI, AND S.K. MAHESHWARI: CORPORATE ACCOUNTING, VIKAS
PUBLICATION, NEW DELHI.
16. DR.V.K.GOYAL, CORPORATE ACCOUNTING: EXCEL BOOKS, NEW DELHI.
17. NIRMAL KUMAR GUPTA: CORPORATE ACCOUNTING, SAHITYA BHAWAN,
PUBLISHERS AND DISTRIBUTORS.