

**V. CORE COURSE -C 9:**

(Credits: Theory-05, Tutorial-01)

**Marks : 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE) =40*****Instruction to Question Setter for******Mid Semester Examination (MSE):***

*There will be two group of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

***End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain two questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.*

**Note:** *There may be subdivisions in each question asked in Theory Examinations.*

**CORPORATE ACCOUNTING****Theory: 75 Lectures; Tutorial:15 Lectures****Course Objective:**

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

**Unit 1: Accounting for Share Capital and Debentures**

Issue, forfeiture and reissue of forfeited shares – concepts & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

**Lectures: 15****Unit 2: Final Accounts**

Preparation of Profit and loss account and balance sheet of corporate entities.

**Lectures: 8****Unit 3: Valuation of Goodwill and Valuation of Shares**

Concept of calculation – Simple Problem Only.

**Lectures: 12****Unit 4: Amalgamation of Companies**

Concepts and Accounting treatment as per Accounting Standard: 14 (ICAI), Amalgamation in the nature of Merger and Purchase, Internal Reconstruction

**Lectures: 13****Unit 5: Accounts of Holding Companies/Parent Companies**

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

**Lectures: 13****Unit 6: Cash Flow Statement**

Concepts of Funds. Preparation of cash flow statement as per Accounting Standard (AS): 3(Revised)(ICAI): Indirect method only.

Session 2019-22 onwards