

Teaching Lesson Plan

Semester-IV

MJ 7: CORPORATE ACCOUNTING

Lecture hours: 60

OBJECTIVES: To help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

SN	Subject and Objectives	Lectures Hrs	Methodology	Evaluation Mode
Unit-I	Accounting for Share Capital & Debentures	10Hrs		
	1. Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. 2. Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013. 3. Preparation of Statement of Profit and Loss, Balance Sheet, and Cash flow Statement of corporate entities manually and using appropriate software.	10	PPT, Illustrations	Q & A, Assignments
Unit-II	Valuation of Intangible Assets and Shares	10Hrs		
	Valuation of goodwill and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added (Simple Problem Only)	10	PPT, Illustrations	CIA
Unit-III	Amalgamation of Companies and Internal Reconstruction	10Hrs		
	1. Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103. 2. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).	10	PPT, Illustrations	Q & A, Assignments
Unit-IV	Accounting of Holding Companies/ Parent Companies	10Hrs		
	Preparation of consolidated balance sheet with one subsidiary company, Relevant of standatd.21(ICAI)	10	PPT, Illustrations	Q & A, Assignments

Unit-V	Liquidation of Company	10Hrs		
	Meaning- Modes, Contributory Preferential Payments, Statement of Affairs, Liquidator's Remuneration, Preparation of Liquidator's Final Statements of Account (Introductory & Simple Problems)	10	PPT, Illustrations	Q & A, Assignments
Unit-VI	Corporate Financial Reporting	10Hrs		
	<ol style="list-style-type: none"> 1. Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises. 2. Note: The syllabus is to be covered in reference to Relevant Accounting Standards, AS and Ind AS, as applicable. Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable 	10	PPT, Illustrations	Q & A, Assignments

Reference Books:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey.
2. John Wiley & Sons. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Gayatri Publications, Guwahati. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
3. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
4. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
5. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
7. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
9. Sharma, Corporate Accounting, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
10. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.

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