

# FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

## FACULTY OF COMMERCE COURSE CURRICULUM

<b>PART-A : Introduction</b>			
<b>Program : Bachelor In Commerce (Diploma/Degree/Honors</b>		<b>Semester-III</b>	<b>Session : 2024-25</b>
1	<b>Course Code</b>	COSC-07	
2	<b>Course Title</b>	Corporate Accounting	
3	<b>Course Type</b>	Discipline Specific Course (COSC)	
4	<b>Pre-requisite (If any)</b>	As per program	
5	<b>Course Learning Outcomes (CLO)</b>	<ul style="list-style-type: none"> <li>Utilize conceptual knowledge of corporate accounting system and learn the techniques of preparing the financial statements of companies within the frame work of Indian AS</li> <li>Understand the process for issue &amp; redemption of shares &amp; debentures.</li> <li>Analyze the financial statement of Joint stock company ltd..</li> <li>Interpret the procedure involved in Amalgamation and absorption of companies.</li> <li>Apply the process of Valuation of Goodwill and Shares.</li> </ul>	
6	<b>Credit Value</b>	4 Credits	Credit= 15 Hours-learning & Observation
7	<b>Total Marks</b>	Max. Marks : 100	Minimum Passing Marks : 40
<b>PART-B: Content of the Course</b>			
Total No. of Teaching-learning Periods (01 Hr. Per Period)-60 Periods (60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	<b>Shares &amp; Debentures:</b> Issue, forfeiture and reissue of shares, Issue of bonus share, under writing of share, redemption of preference shares, Issue and redemption of debentures.		15.
II	Financial Statements and Final Accounts of Companies, Liquidation of company.		15
III	Accounting for Amalgamation Internal reconstruction of companies.		15
IV	Valuation of Goodwill and Shares Consolidated Balance Sheet of holding companies with one subsidiary only		15
<b>Key Words</b>	Share & Debenture, Final Accounts of Companies, Liquidation of Company, Amalgamation & Reconstruction of Companies, Valuation of Goodwill & Share, Consolidated Balance Sheet of Holding Company		

**Signature of Convener & Members (CBoS):**

Handwritten signatures of Convener and Members (CBoS) are placed over the table. The signatures include: 'R. B. Patel' with '10/6/24' written above it, 'Shashi' with 'AE' written below it, 'R. C. W.' with 'AE' written below it, and 'D. M. J.' with 'AE' written below it.

## **PART -C:Learning Resources**

### **Text Books, Reference Books and Others**

### **Text Books Recommended:-**

1. Dr. S. M. Shukla & Dr. K.I. Gupta, Sahitya Bhawan Publications Agra, (Hindi & English Medium)
2. Dr Mangal Mehta and Agrawal published Indore.
3. Dr Karim & Khanuja, SBPD, Publications, Agra, (Hindi & English Medium)
4. Gupta R. L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
5. J.R. Monga, Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.

**Note: Learners are advised to use latest edition of text books.**

### **Reference Books:-**

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. V.K. Goyal and Ruchi Goyal. Corporate Accounting. PHI Learning.
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting. International Book House.
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting. S.Chand.
8. Amitabha Mukherjee, Mohammed Hanif. Corporate Accounting. McGraw Hill Education.

**On line Resources : \* e-Resources/e-books and e-learning portals:**

<https://www.geektonight.com/corporate-accounting-notes/>

<https://commercemates.com/corporate-accounting/>

<https://academy.tax4wealth.com/blog/corporate-accounting>

<https://www.youtube.com/watch?v=p0fxpzkSDLU>

<https://nucm90cs.inflibnet.ac.in/index.php/courses/viewug/19>

## PART -D : Assessment and Evaluation :

#### **Suggested Continuous Evaluation Methods: Maximum Marks**

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**100 Marks**

### **Continuous Internal Assessment (CIA):**

**30 Marks**

## **Continuous Internal Assessment End Semester Exam (ESE):**

**30 Marks**

<b>End Semester Exam. (ESE):</b>	<b>70 Marks</b>		
<b>Continuous Internal Assessment : (CIA) (By Course Teacher)</b>	<b>Internal Test/Quiz :</b>	<b>20 &amp; 20</b>	Highest marks out of the Two Test/Quiz+obtained marks in
	<b>Assignment/ Seminar:</b>	<b>10</b>	Assignment shall be considered against 30 Marks
	<b>Total Marks:</b>	<b>30</b>	
<b>End Semester Exam.(ESE):</b>	<b>Two Section :- A &amp; B</b> <b>Section A :</b> Q.1-Objective - $10 \times 1 = 10$ Marks; Q.2-Short answer type- $5 \times 4 = 20$ Marks <b>Section B :</b> Descriptive answer type qts. 1 out of 2 from each unit- $4 \times 10 = 40$ Marks		

**Name and Signature of Convener & Members of (CBoS):**