



ARSD College, University of Delhi

Model Course Handout/Lesson Plan

Course Name : B.Com (H)						
Semester	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
IV	BC 4.2	Corporate Accounting	5	1		6
Teacher/Instructor(s) Session		Dr. Mohd. Rehan Alam 2021-22				

Course Objective:

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

Course Learning Outcomes:

After completing the course, the student shall be able to:

1. Develop an understanding of accounting for share capital and debentures.
2. Prepare financial statements of a company.
3. Develop understanding of cash flow statements.
4. Understand the accounting for amalgamation of companies.
5. Prepare consolidated balance sheet for Holding company

Lesson Plan:

Unit No.	Learning Objective	Lecture No.	Topics to be covered
1.	Develop an understanding of accounting for share capital and debentures	1	Introduction to issue of shares and debentures
		2	Issue of rights shares
		3	Issue of Bonus Shares
		4-5	ESOPs and buyback of shares
		6	Book building.
		7-8	Redemption of Preference shares
		9	Redemption of debentures
		10-12	Sinking/debenture Redemption fund
		13-14	Open market purchase and conversion of debentures.
2.	Prepare financial statements of a company	15	Meaning of Financial Statement
		16	Format of Income Statement
		17	Format of Balance Sheet
		18-22	Preparation of financial Statement of Companies

3.	Develop understanding of cash flow statements	23	Meaning, Usefulness and Limitations
		24	Format of CFS
		25-29	Preparation of a cash flow statement
4.	Understand the accounting for amalgamation of companies	30	Meaning of Amalgamation, Absorption and its types
		31-32	Purchase Consideration and its types
		33	Journal entries for Amalgamation
		34-38	Questions based on Amalgamation
		39-40	Internal Reconstruction, types and its entries
		41-43	Questions Based on Internal Reconstruction
		44-45	Liquidation of Companies
5.	Prepare consolidated balance sheet for Holding company	46	Meaning of Holding and Subsidiary, Minority Interest
		47	Format of Consolidated Balance Sheet
		48	Calculation of Cost of Control
		49-60	Preparation of consolidated balance sheet

Evaluation Scheme:

No.	Component	Duration	Marks
1.	Internal Assessment		25
	• Quiz		
	• Class Test		
	• Attendance		
	• Assignment		
2.	End Semester Examination	3 hr	75

Details of the Course

Unit	Contents	Contact Hours
1	Accounting for Share Capital and Debenture	14
2	Financial Statement of Company	08
3	Cash Flow Statements	07
4	Amalgamation, Reconstruction and Liquidation of Companies	16
5	Account of Holding/Parent Companies	15
	Total	60

Suggested Books:

Sl. No.	Name of Authors/Books/Publishers	Year of Publication/Reprint
-1	Kumar, Alok. <i>Corporate Accounting</i> . Kitab Mahal, New Delhi.	2021

2	Goyal, Bhushan Kumar. <i>Corporate Accounting</i> . Taxmann, New Delhi.	2021
3	Monga, J R. <i>Fundamentals of Corporate Accounting</i> . Mayur Paper Backs, New Delhi.	2021
Mode of Evaluation:		Internal Assessment / End Semester Exam

Progress Report:

Unit No.	Learning Objective	Date	Topics to be covered
1.	Develop an understanding of accounting for share capital and debentures		Introduction to issue of shares and debentures
			Issue of rights shares
			Issue of Bonus Shares
			ESOPs and buyback of shares
			Book building.
			Redemption of Preference shares
			Redemption of debentures
			Sinking/debenture Redemption fund
			Open market purchase and conversion of debentures.
2.	Prepare financial statements of a company		Meaning of Financial Statement
			Format of Income Statement
			Format of Balance Sheet
			Preparation of financial Statement of Companies
3.	Develop understanding of cash flow statements		Meaning, Usefulness and Limitations
			Format of CFS
			Preparation of a cash flow statement
4.	Understand the accounting for amalgamation of companies		Meaning of Amalgamation, Absorption and its types
			Purchase Consideration and its types
			Journal entries for Amalgamation
			Questions based on Amalgamation
			Internal Reconstruction, types and its entries
			Questions Based on Internal Reconstruction
	Liquidation of Companies		
5.	Prepare consolidated balance sheet for Holding company		Meaning of Holding and Subsidiary, Minority Interest
			Format of Consolidated Balance Sheet
			Calculation of Cost of Control
			Preparation of consolidated balance sheet