Course Code	Course Name	Credits
26CM013	CORPORATE ACCOUNTING	04

Course Objectives

- To Provide knowledge of accounting procedures related to shares, debentures, and company accounts.
- To Develop understanding of preparation and presentation of financial statements as per the Companies Act, 2013.
- To Familiarize students with valuation of goodwill and shares using different methods.
- To evaluate accounting treatment for amalgamation, reconstruction, and liquidation of companies.
- To Introduce concepts of corporate financial reporting, CSR, sustainability, and segment reporting.

Learning Outcomes

- Understand and apply accounting principles related to issue of shares, forfeiture, redemption of shares and debentures and Prepare company financial statements.
- Evaluate goodwill and shares using appropriate valuation methods.
- Analyze and record accounting entries for amalgamation, reconstruction, and liquidation of companies.
- Prepare consolidated financial statements and understand holding company accounts.
- Interpret corporate financial reports and apply concepts like CSR reporting, sustainability reporting, and XBRL.

Unit I - Accounting for Shares and Debentures (12 Hrs)

Issue of Shares at Par – Premium - Discount, forfeiture of Shares, Rights Issues, Bonus Issue, Sweat Equity Shares, Employee Stock Option – Stock Purchase Scheme – Buy – back of Shares – Redemption of Preference Shares – Issue and Redemption of Debenture – Underwriting of Securities. **Preparation of the Statement of Profit and Loss and Balance Sheet (As per Schedule III of Companies Act, 2013)**: (a) Statement of Profit and Loss (as per Division I of Schedule III) (b) Balance sheet (As per Division I of Schedule III) (c) An Introduction to Division II of Schedule III.

Unit II - Valuation of Goodwill and Shares (12 Hrs)

Need for Valuation of Goodwill - Components of Goodwill - General Factors Affecting the Value of Goodwill - Methods of Evaluating Goodwill - Need for Valuation of Shares - Methods for Evaluating Shares. **Company Financial Statements:** Types of Financial Statements; Provisions as to Preparation of Financial Statements; General Instructions for Preparation of Financial Statements; Preparation of Financial Statements as per Schedule III.

Unit III - Amalgamation and Reconstruction of Companies (12 Hrs)

Amalgamation: Concept and Need for Amalgamation - Accounting Procedure in case of Amalgamation - Meaning and Types of Reconstruction - Need for Reconstruction -Distinction between Internal and External Reconstruction; Accounting Procedure in Internal and External Reconstruction.

Unit IV - Liquidation of Companies and Holding Company Accounts (12 Hrs)

Liquidation of Companies: Meaning and Salient Features of Liquidation - Modes of Winding Up - Consequences of Winding Up - Liquidator's Final Statement of Account. Holding Company Accounts: Treatment of Minority interest - goodwill/ Capital Reserve - pre-acquisition and post-acquisition profits, etc.- Significance of Consolidated Financial Statement Preparation of Consolidated Balance Sheet with one Subsidiary Company.

Unit V - Corporate Financial Reporting (12 Hrs)

Meaning - Need and Objectives of Reporting - Constituents of Annual Report - Contents of Report of the Board of Directors - XBRL Reporting; Drafting of Notes to Accounts - Segment Reporting - Sustainability Reporting - Triple Bottom Line Reporting -CSR Reporting.

Reference Books:

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chandand Sons. S.N.
2. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
3. V.K. Goyal and Ruchi Goyal. Corporate Accounting. PHI Learning.
4. J. R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
6. The Institute of Cost Accountants of India, CMA Bhawan (2022), Corporate Accounting and Auditing -Kolkata. www.icmai.in

Websites and eLearning Sources:

1. https://www.youtube.com/watch?v=-3MQ18B05uM&list=PLaAhQ2ofZZRDde7r955nITdPEZPrmI24R
2. https://www.youtube.com/watch?v=GxqZnvfIZsw
3. https://www.youtube.com/watch?v=ApkpvazCp8s&list=PLVjZhvcpvcGp6VkFCf8HOeCcVrSlMyCBF
4. https://www.youtube.com/watch?v=DVEK4z9uSVg&list=PLVjZhvcpvcGrxz4pceueuJKMUVaR7kK50
5. https://www.youtube.com/watch?v=EkFWVo_3Fdk

COs and Bloom's Taxonomy Mapping – 26CM013		
Course Outcomes	**On successful completion of this course, students will be able to**	**BTL**
CO1	Understand and apply accounting principles related to issue of shares, forfeiture, redemption of shares and debentures and Prepare company financial statements.	K1 & K2
CO2	Evaluate goodwill and shares using appropriate valuation methods.	K3
CO3	Analyze and record accounting entries for amalgamation, reconstruction, and liquidation of companies.	K4
CO4	Prepare consolidated financial statements and understand holding company accounts.	K6
CO5	Interpret corporate financial reports and apply concepts like CSR reporting, sustainability reporting, and XBRL	K1, K2

BTL Bloom's Taxonomy Level) - K1 – Remembering, K2 – Understanding, K3- Applying, K4 – Analyse, K5- Evaluate and K6 - Create

Relationship Matrix – 26CM013													
Course Outcomes	**Programme Outcomes (POs)**						**Programme Specific Outcomes (PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	2	2	3	2	1	2	3	3	2	2	1	1	2.00
CO2	3	2	3	2	3	2	1	3	2	3	1	1	2.17
CO3	3	2	2	3	2	1	2	2	3	1	2	1	2.00
CO4	2	3	2	2	3	2	2	3	2	2	3	1	2.25
CO5	3	3	3	2	2	2	2	3	3	3	2	2	2.50
												Total	2.18

Mean Score: 3- High, 2- Medium/Moderate, 1-Low