Course Code	Course Name	Credits
26CM511	ADVANCED CORPORATE ACCOUNTING	4

Course Objectives

- To Understand the concepts of Corporate Accounting
- To Acquire knowledge and understand about Final accounts of companies
- To learn the treatment of Amalgamation
- To learn Consolidated Statements of Accounts
- To learn about Marginal Costing

Course Outcomes

- Learners understand about corporate accounting.
- Students discuss the financial accounts.
- Students analyse about Merger and Acquisition.
- Students analyse Consolidated statements of accounts.
- Students will study HR accounting.

Unit I - Accounting for Shares/Debentures (12hrs)

Meaning and Importance of Corporate Accounting – Accounting for Share Capital: Issue of Shares, Forfeiture & Reissue of Shares, Accounting treatment for premium and discount – Book building and pricing. Buy back of shares - Right Issue, Accounting for Debentures: Accounting treatment – Debenture Redemption Reserve and Conversion of Debenture into shares – Underwriting of shares and Debentures.

Unit II -Final Accounts of Companies (12hrs)

Preparation and Presentation of Final Accounts of Companies – Treatment of Profits Prior to Incorporation - Final Accounts for Banking Companies and Insurance Companies - Relevant case problems.

Unit III - Amalgamation Merger and Acquisition (12hrs)

Accounting Treatment for Amalgamation, Merger and Acquisition. Valuation of Goodwill and Shares: Meaning – Types – Need for Valuation of Goodwill & Shares - Relevant case problems.

Unit IV - Consolidated Statements of Accounts (One Subsidiary only) (12hrs)

Accounts of Holding and Subsidiary Companies– Consolidated Balance Sheet –Minority Interest – Cost of Control or Capital Reserve – Distinction Between Capital Profits and Revenue Profits – Pre-Acquisition Losses – Elimination of Mutual Owings – Treatment of Unrealized Profits – Revaluation of Assets And Liabilities – Bonus Shares – Treatment of Dividend- Relevant case problems.

Unit V - Human Resource Accounting & Accounting Standards (12hrs)

Need and Development – Importance of HR Accounting – Objectives against HR Accounting – HR Accounting in India – Accounting Standards: Meaning & Significance of Accounting Standard – Indian Accounting Standard (IAS) – International Financial Reporting Standard (IFRS) –Relevant Case Studies.

Reference Books:

1. C Ramagopal, Export Import Procedures- Documentation and Logistics, New Age International, 2010.
2. Govt. of India, Bare Acts/ Manuals/ Handouts Institute Cargo Clauses, Incoterms – 1990, Carriage of ICC 1983 Rev, Uniform Customs & Practice for Documentary Credits.
3. Goods by Sea/ Air, Marine Insurance Act, FEMA, GSP Rules of Origin, etc. 4.Govt. of India, Foreign Trade Policy and Central Excise Rules & Duty Drawback Rules IIFT, Background
4. Papers on Export Procedures & Documentation.
5. .Mahajan M, Foreign Trade Policy Procedures & Documentation Exports Imports Foreign Exchange Management W/cd, Snow White Publications Pvt Ltd, 2010.
6. .S. Ramakrishna, et al., Quality Control and Pre-shipment Inspection for Exports. V.S. Datey, Foreign Trade Policy, CH India, 2010

Websites

1. https://youtu.be/D3ieP6wE8xw?si=wC-Co7wrPWheWiZ9
2. https://youtu.be/kULB_SMpOX4?si=3OV9xI1jAd7MgG8S
3. https://youtu.be/fOaXIzkjnlw?si=ZNIh29x_9gKw8GAg
4. https://youtu.be/PJ-KXYJXZuM?si=4ZPA5lexChMspPf6
5. https://youtu.be/PoQzIiwhQnQ?si=pMYOBxKY83zPfPBu

COs and Bloom's Taxonomy Mapping – 26CM511		
Course Outcomes	**On successful completion of this course, students will be able to**	**BTL**
CO1	Learners understand about corporate accounting.	K1, K2
CO2	Students discuss the financial accounts.	K3, K4
CO3	Students analyse about Merger and Acquisition.	K4
CO4	Students analyse Consolidated statements of accounts.	K5
CO5	Students will study HR accounting	K6

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

Relationship Matrix – 26CM511													
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	2	3	2	1	2	3	1	2	3	1	2.00
CO2	3	3	2	3	3	1	2	3	2	3	3	2	2.50
CO3	3	3	2	2	3	2	3	3	3	3	2	1	2.50
CO4	3	3	2	3	3	2	3	2	2	3	2	1	2.42
CO5	2	3	1	3	3	2	2	3	2	2	3	2	2.33
												Total	2.35

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