PROGRAM	**Bachelors of Business Administration (Financial Markets)**
SEMESTER	**IV**
COURSE TITLE	**Corporate Accounting**
COURSE CODE	**04BB0402**
COURSE CREDITS	**04**
COURSE DURATION	**48 Hrs (48 sessions of 60 minutes each)**

COURSE OUTCOMES:

- Account for the transactions related to equity shares of a company
- Account for the transactions related to preference shares of a company
- Account for the transactions related to debentures
- Prepare financial statements of company
- Calculate the value and do accounting for goodwill

Course Contents:

Unit No	Unit / Sub Unit	Sessions
I	**Accounting For Equity Share Capital** Journal entries for issue of equity shares at par, at premium and at discount, Calls in arrears, Calls in advance, Pro-rata allotment of shares, Forfeiture of shares, Re-issue of forfeited shares.	08
II	**Accounting For Preference Share Capital** Journal entries for issue of preference shares at par, at premium and at discount, Meaning of redemption, Conditions for redemption, Journal entries for redemption, Capital Redemption Reserve A/c.	10
III	**Accounting For Debentures** Journal entries for issue of debentures at par, at premium and at discount, Redemption of debentures by installment, by purchase from open market, by conversion, Accounting for Debenture Redemption Fund/ Sinking Fund.	10
IV	**Corporate Final Accounts** Corporate Profit and Loss A/c, Corporate Balance Sheet (as per Vertical Format of Schedule III of Companies Act, 2013); along with all the schedules.	12
V	**Valuation Of Goodwill** Meaning and Characteristics of Goodwill, Need for Valuation, Valuation of Goodwill – Simple average profit method, Weighted average profit method, Super profit method, Annuity method and Capitalization method, Accounting treatment of Goodwill, Recognition of Goodwill.	08

Evaluation:

The students will be evaluated on a continuous basis and broadly follow the scheme given below:

	Component	Weightage
A	Continuous Evaluation Component (Assignments / Presentations/ Quizzes / ClassParticipation/ etc.)	20% (C.S.E.)
B	Internal Assessment	30% (I.A.)
C	End-Semester Examination	50% (ExternalAssessment)

SUGGESTED READINGS:

Text Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition & Year of Publication
T-01	S.N. Maheshwari and S.K. Maheshwari	Advanced Accountancy Volume II	Vikas Publication	2015
T-02	P. C. Tulsian and Bharat Tulsian	Corporate Accounting	S. Chand	2017

Reference Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition and Year of Publication
R-01	Mukherjee and Hanif	Corporate Accounting	Tata McGraw Hill	2005
R-02	J. R. Monga	Basic Corporate Accounting	Mayur Paperbacks	2014
R-03	Ashok Sehgal and Deepak Sehgal	Advanced Accounting Volume II	Taxman	6th edition, 2008