

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) , VISAKHAPATNAM

VI SEMESTER

COMMERCE

Time:7Hrs/Week

COM 4103

CORPORATE ACCOUNTING

Max.Marks:100

w.e.f. 2020 -2023('20 AH' Batch)

SYLLABUS

OBJECTIVES: To enable the students to-

1. the concepts accounting applications to various forms of organization
2. Understand the relevance and importance of the terms various corporate accounts
3. Apply the concepts to realize the practical implications especially through application of computer techniques in corporate accounts.

COURSE OUTCOMES: students will be able to

CO 1: understand the accounting treatment of Share Capital and aware the process of book building

CO 2: demonstrate the procedure of issue of bonus shares and buyback of shares

CO 3: participate in the preparation of consolidated accounts for corporate group

CO 4: understand the analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions

CO 5: communicate accounting policy choices with reference to relevant laws and accounting standards

COURSE:

UNIT – I: Accounting for share capital : kinds of shares- types of preference shares- issue of shares at par, discount, premium- forfeiture and reissue of shares (including problems)

UNIT – II: issue and Redemption of Debentures and Issue of Bonus Shares: accounting treatment for debentures issued and repayable at par, discount and premium - issue of bonus shares-(including problems)

UNIT– III: Valuation of Goodwill: need and methods- average profits method, super profits method- capitalization method and annuity method (including problems)

UNIT– IV: valuation of Shares: need for valuation - methods of valuation- net assets method, yield basis method, fair value method (including problems)

UNIT– V: Company final accounts: provisions of the companies act 2013- preparation of final accounts- adjustments related to preparation of final accounts- profit and loss account and balance sheet (including problems)

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.