

S. No.	Course Code	Course Name	Course Type	Cd	L	T	P	Marks		
								Sessional	Final Exam	Total
1	BCOM-601	Corporate Accounting	Core	5	5	0	0	20	80	100

Course Outcomes:

At the end of the course the student will be able to: -	
CO1	Understand the process of Issue and Reissue of Shares.
CO2	Articulate the methods of valuation of goodwill.
CO3	Interpret the P&L Accounts and Balance sheet of Companies.
CO4	Analyze the accounts of holding and subsidiary companies.
CO5	Evaluate profit & loss account and balance sheet of banks.

Detailed Syllabus

Section A

Unit I: Introduction: Meaning and types of shares, Accounting for issues of shares at Par/ premium, forfeiture of shares, reissue of forfeited shares, Issue of Share for consideration other than cash.

(10 Hrs)

Unit II: Goodwill: Theory: Valuation of goodwill – Meaning, need, factors affecting goodwill, methods of valuation of goodwill. Computation of goodwill by simple and weighted average method, super profit method, capitalization method.

(10 Hrs)

Section B

Unit III: Financial Statement of Companies: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, disposal of company profits, Treatment of Interim and proposed dividend and provision for taxation.

(10 Hrs)

Unit IV: Accounting Holding/Parent Company: Meaning of Holding and Subsidiary company, Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard:21 (ICAI)

(09 Hrs)

Unit V: Accounts of Banking Companies: Theory: Meaning. types of deposit and advances, capital adequacy norm, concept of performing assets; Preparation of profit and loss a/c of banks. Preparation of balance sheet of banks

(09 Hrs)

Textbooks:

S. No.	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Corporate Accounting	CA. Dr. K.M. Bansal	Taxmann's	1 st (2017)
2.	Corporate Accounting	M Hanif & A. Mukherjee	Mc Graw Hill	2 nd (2017)

Reference Books:

S. No.	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1.	Corporate Accounting	Raj Kumar Sah	Cengage India Pvt Ltd.	3 rd (2022)