

S. No.	Course Code	Course Name	Course Type	Cd	L	T	P	Marks		
								Sessional	Final Exam	Total
2	BCMMJ-602	Corporate Accounting-II	Major	4	4	0	0	40	60	100

**Course Outcomes:**

At the end of the course the student will be able to:-	
CO1	Apply accounting principles to record issue & redemption of debentures.
CO2	Prepare consolidated balance sheets using Accounting Standard 21.
CO3	Understand the legal requirements for banking company accounts, including handling NPAs.
CO4	Analyze methods of internal reconstruction.
CO5	Evaluate recent developments in accounting.

**Detailed Syllabus****Section A**

**Unit I: Debentures:** Meaning of debentures, Classification of debentures, Accounting for issue of debentures, Debentures issued at par/premium/discount, writing off loss on issue of debentures, redemption of debentures.

**(10 Hrs)**

**Unit II: Accounting of Holding Company/Parent Company:** Introduction of Holding and Subsidiary company, Practical aspects in preparation of Consolidated balance sheet, Preparation of consolidated balance sheet; Pre-acquisition profits, Post-acquisition profits relevant provisions of Accounting Standard:21 (ICAI)

**(09 Hrs)**

**Unit III: Accounts of Banking Companies:** Introduction to banking system and its legal framework, Business of banking companies, Types of banks, Legal requirements relating to final accounts of Banking company; Performa of Schedules of Balance sheet of Banking Companies, Non Performing Assets (NPA)

**(10 Hrs)****Section B**

**Unit IV: Internal Reconstruction:** Introduction to internal reconstruction, Need for internal reconstruction, Difference between internal and external reconstruction, Methods of internal reconstruction; Alteration of share capital, variation of shareholders rights, reduction on share capital, compromise/arrangement, surrender of shares.

**(10 Hrs)**

**Unit V: Recent Development in Accounting:** Value added statement; Meaning, advantages and limitations, Environmental/Green Accounting; Significance, Areas covered, Corporate Environmental reporting in India, Brand Accounting and its functions.

**(09Hrs)****Textbooks:**

S. No.	Name of the books	Author	Publisher	Edition (Pub. Yr.)
1	Corporate Accounting	CA. Dr. K.M. Bansal	Taxmann's	1 <sup>st</sup> (2017)
2	Corporate Accounting	S N Maheshwari, et al.	Vikas PublishingHouse	6 <sup>th</sup> (2018)

**Reference Book:**

S. No.	Name of the Books	Author	Publisher	Edition (Pub.Yr.)
1	Corporate Accounting	M Hanif & A. Mukherjee	Mc Graw Hill	2 <sup>nd</sup> (2017)