

S. No.	Course Code	Course Name	Course Type	Cd	L	T	P	Marks		
								Sessional	Final Exam	Total
4	BCMMJ-504	Corporate Accounting-I	Major	4	4	0	0	40	60	100

**Course Outcomes:**

At the end of the course the student will be able to: -	
CO1	Describe the various types of companies.
CO2	Articulate the concept of Memorandum of Association (MOA), Articles of Association (AOA).
CO3	Prepare the financial statements of the company.
CO4	Evaluate the share capital.
CO5	Examine the methods of valuation of goodwill.

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

**Unit I: Introduction:** Meaning and definition of a company, Essential characteristics of company, Kinds of companies- Statutory, Holding, Government, Foreign, Dormant, Multinational and Registered companies, Difference between a public and private company, Distinction between company and partnership

**(10 Hrs)**

**Unit II: Formation of Companies:** Formation, promotion, incorporation of companies, commencement of business, Memorandum of Association (MOA), Articles of Association (AOA), Prospectus: meaning, contents of prospectus

**(09 Hrs)**

**Unit III: Books of Accounts of Companies:** Introduction to Books of Accounts, legal provisions treating to books of accounts and financial statements; Schedule III to the Companies Act 2013, General instructions for the preparation of Financial Statements- Profit and Loss account and Balance sheet.

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

**Unit IV: Share Capital-** Meaning and types of shares, Difference between equity shares and preference 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 V: Valuation of Goodwill-** Meaning of goodwill, need for valuation of goodwill, factors affecting value of goodwill, methods of valuation of goodwill, computation by simple and weighted average method, super profit method, capitalization method.

**(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 <sup>st</sup> (2017)
2	Corporate Accounting	S N Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari	Vikas Publishing House	6 <sup>th</sup> (2018)

**Reference Books:**

S. No.	Name of the Books	Author	Publisher	Edition (Pub.Yr.)
1	Student-oriented textbook offering theoretical knowledge and practical application skills	Bhushan Kumar Goyal	Taxmann Publications Private Limited	11 <sup>th</sup> (2024)