



Kot Bhalwal, Jammu



Model Institute of Engineering  
& Technology (Autonomous)  
Course Handout

## COURSE HANDOUT

CORPORATE ACCOUNTING (BCMMJ 504)

B.COM (H) – 5<sup>th</sup> Semester

ACADEMIC YEAR (2024-2025)

**Mr. Koushik Dhar**

Assistant Professor

UG-School of Management



UG-School of Management

Model Institute of Engineering and Technology (Autonomous)

Kot Bhalwal, Jammu-181122

[www.mietjammu.in](http://www.mietjammu.in)



Dr. Arun K. Gupta Teaching-Learning Centre

Version 1.1



Please Do Not Print Unless Necessary

Course Code	Course Name	Course Type	Cd	L	T	P	Marks		
							Sessional	Final Exam	Max. Marks
BCMMJ-504	Corporate Accounting	Major	4	4	0	0	40	60	100

### Course Outcomes:

At the end of the course the student will be able to:	
CO1	Explain the characteristics of various types of companies.
CO2	Articulate the concept of Memorandum of Association (MOA), Articles of Association (AOA).
CO3	Analyze the books of account of the companies to access the financial performance.
CO4	Evaluate the various techniques of valuation of shares.
CO5	Examine the methods of valuation of goodwill.

### Detailed Syllabus Section-A

**Unit 1: 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 2: 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 3: 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 4: Shares and 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 5: 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

TS.No	Name of the Books	Author	Publisher Name	Edition (Pub. Yr.)
1	Corporate Accounting	CA. Dr. K.M. Bansal	Taxmann's	1st (2017)
2	Corporate Accounting	S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari	Vikas Publishing House Pvt Ltd.	6 <sup>th</sup> (2018)

### Reference Books

S. No	Name of the Books	Author	Publisher Name	Edition (Pub. Yr.)
1	Corporate Accounting	Bhushan Kumar Goyal	Taxmann Publications Private Limited	11 <sup>th</sup> (2024)

**COURSE PLAN**

<b>Unit- 1 Introduction</b>		
<b>S. No.</b>	<b>Content</b>	<b>Recommended Books</b>
1	Meaning and definition of a company	Ref. Book 2, Ch. 1
2	Characteristics of company	Ref. Book 2, Ch. 1
3	Kinds of companies	Ref. Book 2, Ch. 1
4	Difference between a public and private company	Ref. Book 2, Ch. 1
5	Difference between company and partnership.	Ref. Book 2, Ch. 1
<b>Unit-2 Formation of Companies</b>		
6	Formation and promotion of a company	Ref. Book 2, Ch. 1
7	Incorporation of companies	Ref. Book 2, Ch. 1
8	Commencement of business	Ref. Book 2, Ch. 1
9	Memorandum of Association (MOA), Articles of Association (AOA)	Ref. Book 2, Ch. 1
10	Prospectus: meaning, contents of prospectus.	Ref. Book 2, Ch. 1
<b>Unit-3 Books of Accounts of companies</b>		
11	Introduction to Books of Accounts	Ref. Book 1, Ch 7
12	Legal provisions treating to books of accounts and financial statements	Ref. Book 1, Ch 7
13	General instructions for the preparation of Financial Statements	Ref. Book 1, Ch 7
14	Schedule III to the Companies Act 2013	Ref. Book 1, Ch 7
15	Profit and Loss account and Balance sheet.	Ref. Book 1, Ch 7
<b>Unit-4 Shares and share capital</b>		
16	Meaning and types of shares, difference between equity shares and preference shares	Ref. Book 1, Ch 9
17	Accounting for issues of shares at Par/ premium	Ref. Book 1, Ch 9
18	Forfeiture of shares	Ref. Book 1, Ch 9
19	Reissue of forfeited shares	Ref. Book 1, Ch 9
20	Issue of Share for consideration other than cash	Ref. Book 1, Ch 9
<b>Unit-5 Valuation of Goodwill</b>		
21	Valuation of goodwill- Meaning and need	Ref. Book 1, Ch 8
22	Factors affecting goodwill	Ref. Book 1, Ch 8
23	Methods of valuation of goodwill	Ref. Book 1, Ch 8
24	Computation of goodwill by simple and weighted average method	Ref. Book 1, Ch 8
25	Computation of goodwill by super profit and capitalization method	Ref. Book 1, Ch 8



### ADDITIONAL WEB RESOURCES

<b>1</b>	<p>Online Resource: <b>Mahatma Gandhi University, Udemty and LinkedIn</b></p> <ol style="list-style-type: none"><li>1. <a href="https://www.studocu.com/in/course/mahatma-gandhi-university/financial-accounting/5012922">https://www.studocu.com/in/course/mahatma-gandhi-university/financial-accounting/5012922</a></li><li>2. <a href="https://www.classcentral.com/course/udemy-accounting-fsa-a-solid-foundation-for-a-car-27279">https://www.classcentral.com/course/udemy-accounting-fsa-a-solid-foundation-for-a-car-27279</a></li><li>3. <a href="https://www.classcentral.com/course/linkedin-learning-corporate-financial-statement-analysis-48003">https://www.classcentral.com/course/linkedin-learning-corporate-financial-statement-analysis-48003</a></li></ol>
----------	--

### GRADING AND ASSESSMENT

- **Sessional Test:** 20 marks
- **Assignment:** 10 Marks
- **Attendance:** 10 Marks
- **Final Examination:** 60 Marks

### COURSE POLICIES

- **Attendance:** Minimum 75% of attendance is mandatory to appear in the final examination of the course.
- **Academic Integrity:** MIET's academic integrity policies apply. Plagiarism will not be tolerated.
- **Late Submission:** Assignments and projects must be submitted by the specified timeline.

### FACULTY INFORMATION

- **Office Hours**  
Monday (2:35PM-4:00PM)  
Friday (2:35PM-4:00PM)
- **Contact Information**  
[koushik.mba@mietjammu.in](mailto:koushik.mba@mietjammu.in)