

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.1 Name of the Course: Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar and field work etc.,		
COURSE OBJECTIVES: <ul style="list-style-type: none"> • To ensure acquisition of theoretical knowledge, sufficient to provide a foundation for corporate accounting. • To provide guidance relating to theory methods and application of recent developments in corporate accounting necessitated by changes in accounting standards, SEBI guidelines and companies Act. • To meet the manifold requirements at different levels of learning. 		
LEARNING OUTCOMES: <ul style="list-style-type: none"> • Students can analyze and prepare company financial statements. • Students can understand, calculate goodwill and find share price value of a company. • Students gain knowledge on redemption of preference shares and debentures. 		
Syllabus:		Hours
Module No. 1: Underwriting of Shares		10
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		

Module No. 3 Valuation of Intangible Assets	12
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).	
Module No. 4: Valuation of Shares	12
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	
Module 5: Financial Statements of Companies	16
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Compile the list of Indian companies which have issued shares through IPO /FPO in the current financial year. 2. Determine Underwriters’ Liability in case of an IPO, with imaginary figures. Present the format of ‘Statement of Profit and Loss’, ‘Balance Sheet’ and ‘Statement of Changes in Equity’, with imaginary figures 3. Collect financial statement of a company and calculate intrinsic value of an equity share. 4. Collect annual report of a Company and List out its assets and Liabilities. 5. Collection of latest financial statements of a company and find out the intrinsic value of shares 6. Collect the annual reports of company and calculate the value of goodwill under different methods 7. Any other activities, which are relevant to the course. 	

Text Books:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH

Note: Latest edition of text books may be used.