



Gyanmanjari
Innovative University

Course Syllabus
Gyanmanjari Institute of Commerce
Semester-1 (B. Com)

Subject: Corporate Accounting -BCOFA11301

Type of course: Major

Prerequisite:

A comprehensive grasp of accounting fundamentals, valuation techniques for goodwill and shares, share capital, debentures, and adherence to statutory regulations for financial statement preparation under the Companies Act 2013 are vital for sound financial management and reporting in business.

Rationale:

The syllabus offers a comprehensive study of corporate accounting, covering topics such as accounting standards, the accounting cycle, financial statement preparation, goodwill and share valuation, and compliance with the Companies Act 2013, providing students with a well-rounded understanding of this critical field.

Teaching and Examination Scheme:

Teaching Scheme			Credits	Examination Marks			Total Marks
CI	T	P		C	SEE	CCE	
			MSE			ALA	
4	0	0	4	100	30	70	200

Legends: CI-Class Room Instructions; T – Tutorial; P - Practical; C – Credit; SEE - Semester End Evaluation; MSE- Mid Semester Examination; V – Viva; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.

4 Credits * 25 Marks = 100 Marks (each credit carries 25 Marks)

SEE 100 Marks will be converted in to 50 Marks

CCE 100 Marks will be converted in to 50 Marks

It is compulsory to pass in each individual component.



Continuous Assessment:

(For each activity maximum-minimum range is 5 to 10 marks)

Sr. No	Active Learning Activities	Marks
01	Financial Statement Analysis: Faculty will provide financial statements of different companies and ask students to analyze and compare them. They can identify trends, ratios, and perform vertical and horizontal analysis and have to upload it on Moodle.	10
02	Assignment: Faculty will assign topics and student will write assignment on given topic and have to upload it on Moodle.	10
03	Budgeting Game: Faculty will give a fixed budget and student will develop a budgeting game where student have to allocate funds to share and debentures while considering financial priorities and constraints and have to upload it on Moodle.	10
04	Peer Teaching: Faculty will divide students into small groups and assign each group a specific accounting concept or principle. They can then prepare a short presentation to teach the rest of the class about their assigned topic and have to upload it on Moodle.	10
05	Student choice activity: In this activity student can choose any activity on the basis on their own choice which relevant to subject and have to upload it on Moodle.	10
06	Think – Pair – Share: Faculty will provide a topic and students will make a pair; think about a particular question, scenario, or problem and share the solution and have to upload it on Moodle.	10
07	Attendance	10
Total		70

Course Content:

Sr. No	Course content	Hrs	% Weightage
1	<ul style="list-style-type: none"> ❖ Introduction to Corporate Accounting: (Theory only) <ul style="list-style-type: none"> • Definition, Importance, Accounting Standards and Conventions • Accounting cycle and its stages, Journal and Ledger Accounts • Trial Balance and Rectification of Errors • Financial Statements 	10	17



<p>2</p>	<ul style="list-style-type: none"> ❖ Valuation of Goodwill and Shares: <ul style="list-style-type: none"> ➤ Valuation of Goodwill: <ul style="list-style-type: none"> • Meaning, Definition, Factors affecting Goodwill • Determination of Future Maintainable Profits, Normal rate of return, Average Capital Employed • Methods of Valuation of Goodwill ❖ Valuation of Shares:Meaning, concept, types <ul style="list-style-type: none"> • Need for Valuation • Methods of Valuation of Shares 	<p>15</p>	<p>25</p>
<p>3</p>	<ul style="list-style-type: none"> ❖ Accounting for Share Capital & Debentures: <ul style="list-style-type: none"> Accounting for Share Capital:(Theory & Practical both) <ul style="list-style-type: none"> • Issue of Shares • Forfeiture and Reissue of Shares • Accounting Treatment of Premium • Buy-back of Shares • Redemption and Conversion • Capital Redemption Reserve • Bonus Shares • Rights Issue • Underwriting Accounting for Debentures:(Theory & Practical both) <ul style="list-style-type: none"> • Debenture Redemption Reserve • Redemption of Debentures • Conversion of Debentures into Shares 	<p>15</p>	<p>25</p>
<p>4</p>	<ul style="list-style-type: none"> ❖ Final Accounts of Joint Stock Company: <ul style="list-style-type: none"> • Statutory Provisions regarding preparation of Company Final Accounts • Treatment of Special Items – Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures • Dividends – Rules regarding payment of dividends (Theory only) • Transfer to Reserves • Preparation of Profit and Loss Account and Balance Sheet as per companies act 2013 	<p>20</p>	<p>33</p>



Suggested Specification table with Marks (Theory):100

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	20%	15%	25%	20%	20%	-

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcome:

After learning the course the students should be able to:	
CO1	Understand the importance of corporate accounting and apply accounting standards
CO2	Apply different methods of valuation to determine the value of goodwill and shares
CO3	Understand and apply the accounting treatment for various transactions related to share capital and debentures
CO4	Prepare the final accounts of a joint stock company in accordance with the statutory provisions of the Companies Act 2013

Instructional Method:

The course delivery method will depend upon the requirement of content and need of students. The teacher in addition to conventional teaching method by black board, may also use any of tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction.

Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses, Virtual Laboratory

The internal evaluation will be done on the basis of Active Learning Assignment

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in laboratory.



Reference Books:

- [1] Corporate Accounting by Naseem Ahmed ■2007, Atlantic Publishers & Distributors (P) Limited
- [2] Advanced Accountancy - Volume II" by Dr. S.N. Maheshwari and Dr. S.K. Maheshwari
- [3] Corporate accounting by RL Gupta and Radhaswamy

