

	P.R.Government College (Autonomous) Kakinada	Program & Semester II B.COM IV SEMESTER			
Course Code	CORPORATE ACCOUNTING				
Teaching	Hours Allocated: 72 (Theory)	L	T	P	C
Pre-requisites:		4	0	-	4

Course Outcomes:

- ☐ Understand the Accounting treatment of Share Capital and aware of process of bookbuilding.
- ☐ Demonstrate the procedure for issue of bonus shares and buyback of shares.
- ☐ Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- ☐ Participate in the preparation of consolidated accounts for a corporate group.
- ☐ Understand analysis of complex issues, formulation of
- ☐ well-reasoned arguments and reaching better conclusions.
- ☐ Communicate accounting policy choices with reference to relevant laws and accounting standards.

Course Outcomes:

On Completion of the course, the students will be able to-		Cognitive Domain
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	Remembering & Understanding
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	Application
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	Analyzing
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	Remembering & Application
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	Application

Course with focus on employability / entrepreneurship / Skill Development modules

Skill Development		Employability		Entrepreneurship	
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P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA		
B.COM – II YEAR – (TM, EM, CA &CECs) w.e.f. 2020-21.		
Subject	4A:CORPORATE ACCOUNTING	
Hours: 5 Hrs. (4 Lectures + 1 Tutorials)	Max. Marks: 50Marks	
IV– SEM	TIME: 21/2 Hours	Credits: 4
MODULE I	<p>1.Accounting for Share Capital: Kinds of Shares – Types of Preference Shares at par, Discount and Premium (5 Hours)</p> <p>2. Forfeiture and Reissue of Shares (Including Problems)(5 Hours)</p> <p>Additional inputs: RIGHT AND SWEAT ISSUE</p>	
MODULE II	<p>1.Issue and Redemption of Debentures and Issue of Bonus Shares:(5 Hours)</p> <p>2.Accounting Treatment for Debentures Issued and Repayable at par, Discount and Premium – Issue of Bonus Shares – Buyback of Shares (Including Problems)(5 Hours)</p> <p>Additional inputs: CAPITAL DEDUCTION</p>	
MODULE III	<p>1.Valuation of Goodwill: Accounting Standards - Need and Methods -(5 Hours)</p> <p>Average Profit Method, Super Profits Method –Capitalization Method and Annuity Method (Including Problems).(5 Hours)</p> <p>Additional inputs: FACTORS INFLUENCED TO GOODWILL</p>	
MODULE IV	<p>1.Valuation of shares: Need for Valuation - Methods of Valuation - Net</p>	

	<p>assets method, Yield basis method, Fair value method (Including Problems)(5 Hours)</p> <p>Additional inputs: : MEANING OF RECONSTRUCTION , AMALGMATION AND HOLDING</p>
MODULE V	<p>1.Company Final Accounts: Provisions of the companies Act, 2013 – Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts . (5 Hours)</p> <p>2.Profit and Loss Account and Balance Sheet (Including Problems with Simple Adjustments).(5 Hours)</p> <p>Additional inputs: Transfer of Elements Under The Adjustments</p>