

BBA I Year	BBA-C202		Semester-II		
	Corporate Accounting				
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination(ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
3 Hrs.	30(20+10)	70	100	04	40

	Course Outcomes:	Mapped Program Outcomes
CO.1	Students will be able to formulate the concepts of corporate structure, capital issue, forfeiture, re-issue and redemption of debentures and preference shares process by recognizing their entries and account formation with the help of practical problems.	PO1, PO2, PO3
CO.2	Students will be able to apply the concepts of Final a/cs of corporate entities and interpreting & classifying the financial statements of the companies as per accounting principles for knowing the financial position of the business.	PO1, PO2, PO3 PO4 PO5
CO.3	Students will be able to compare by applying the given information in the familiar situation with the help of calculation of Goodwill and Valuation of Shares by executing them in the case of merger, liquidation, partnership, etc. for knowing the value of the firm in the market.	PO1, PO2, PO3 PO4 PO5
CO.4	Students will be able to analyze the result of Amalgamation/Reconstruction of companies using financial tools and AS-14 concepts and evaluating the different type of companies and their structure with the help of Consolidation of Financial Statements of Holding & Subsidiary Companies.	PO1, PO2, PO3 PO4 PO5 PO7
CO.5	Students will be able to comparing the concept of Banking Companies accounting system with Non-Banking Companies accounting system.	PO1, PO2, PO3 PO4 PO5

- Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures. **(8 Hours)**
- Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. **(8 Hours)**
- Valuation of Goodwill and Valuation of Shares: Concepts and calculation - simple problem only. Unit IV: Amalgamation of Companies 12 Lectures Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. **(8 Hours)**
- Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). **(8 Hours)**
- Banking Companies: Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA). **(8 Hours)**

SUGGESTED READINGS:

- Monga, J.R.. and Bhadur, R. (2022). *Fundamentals of Corporate Accounting, 26th edition*. Scholar Tech Press.
- Shukla, M.C., Grewal, T.S. and Gupta, S.C.(2020). *Advanced Accounts. Vol.-II*. S. Chand &Co., New Delhi.
- Ahmed, Naseem.(2007). *Corporate Accounting*, Ane Books Pvt. Ltd. New Delhi.
- Jain, S.P. and Narang, K.L.(2015). *Corporate Accounting*. Kalyani Publishers, New Delhi.
- Compendium of Statements and Standards of Accounting. *The Institute of Chartered Accountants of India*, New Delhi.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teachers from time to time.

