



# ARSD College, University of Delhi

## Model Course Handout/Lesson Plan

<b>Course Name : B.Com(H)</b>						
Semester	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
II	DSC- 2.1	Corporate Accounting	3	1		4
Teacher/Instructor(s)		Dr. Mohd. Rehan Alam				
Session		2022-23				

### Course Objective:

The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

**Course Learning Outcomes:** After completing the course, the student shall be able to understand:

- Analyse accounting for share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
- Prepare financial statements of companies manually as well as using online software.
- Interpret the Valuation of Intangible Assets and Shares.
- Describe accounting for Amalgamation and Internal Reconstruction of Companies.
- Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them.

### Lesson Plan:

Unit No.	Learning Objective	Lecture No.	Topics to be covered
1	Accounting for Share Capital and Debentures	1-2	Types of shares; Accounting for Share Capital
		3-4	Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares
		4-6	Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures
2	Financial Statements of Companies	7-12	Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) a
		13-16	Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet,

			Statement of Equity and Cash flow Statement manually and using appropriate software
		16-17	Interpreting the ratios calculated as per Schedule III of the Companies Act 2013
		18	Calculation of EPS as per AS 20.
3.	Valuation of Intangible Assets and Shares	19-21	Valuation of Intangible Assets and Shares
		22-24	Value Added Statement, Economic Value Added
		25-27	Market Value Added, And Shareholder Value Added
4	Amalgamation of Companies and Internal Reconstruction	28-33	Accounting for Amalgamation of Companies
		34-36	Accounting for Different forms of Internal Reconstruction
5	Corporate Financial Reporting	36-42	Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors
		43-45	XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS-17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

**Evaluation Scheme:**

No.	Component	Duration	Marks
1.	Internal Assessment		30
	• Quiz		
	• Class Test		
	• Attendance		
	• Assignment		
2.	Continuous Assessment		40
3.	End Semester Examination	3Hr.	90

Details of the Course		
Unit	Contents	Contact Hours
1	Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]	9
2	Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cash flow Statement manually and using appropriate software. Interpreting the ratios calculated as per	12

	Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act,2013, as applicable.]. Calculation of EPS as per AS 20.	
3	Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, And Shareholder Value Added.	9
4	Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).	9
5	Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS-17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.	9
	<b>Total</b>	<b>45</b>
<b>Suggested Books:</b>		
<b>Sl. No.</b>	<b>Name of Authors/Books/Publishers</b>	
1	Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.	
2	Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press	
3	Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House	
4	Tulsian, P. C., & Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.	
<b>Mode of Evaluation:</b>		Internal Assessment/Continuous Assessment / End Semester Exam