



Bharati College
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Lesson Plan (CORE, Semester II, March 2023 to June 2023)

Name of Teacher	Dr. Arshi Zareen	Department	Commerce
Course	B.com (Prog)	Semester	II
Paper	Corporate Accounting	Academic Year	2022-23

Learning Objectives

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.

Learning Outcomes

After completion of the course, learners will be able to understand:

1. Analyze accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
2. Describe the preparation of Financial Statements of Companies manually as well as using online software.
3. Interpret the Valuation of Intangible Assets and Shares
4. Describe accounting for Amalgamation and Internal Reconstruction of Companies.
5. Demonstrate the preparation of Annual Reports of companies.

Lesson Plan

Week No.	Theme/Curriculum	Any Additional Information
Week 1 & 4	<ul style="list-style-type: none"> Financial Statements of Companies as per division I and II of Schedule III of Companies Act 2013 Related Parties as per AS 18 Preparation of Statement of Profit & Loss Balance sheet Statement of Equity Cash Flow Statement Interpreting Ratios as per Schedule III of Companies Act 2013 Notes to accounts 	<ul style="list-style-type: none"> Recapitulation Done After Chapter completion extra questions shared with students for practice Two Tests are Scheduled on the topics: <ol style="list-style-type: none"> Cash Flow Statement and Preparation of Profit & Loss account and Balance sheet
Week 5 to 7	<ul style="list-style-type: none"> Valuation of Intangible Assets Valuation of Shares 	<ul style="list-style-type: none"> Recapitulation Done After Chapter completion extra questions shared with students for practice Two Tests are Scheduled on the topics: <ol style="list-style-type: none"> Valuation of Shares Valuation of Intangible Assets
Week 8 to 10	<ul style="list-style-type: none"> Amalgamation of Companies Internal Reconstruction 	<ul style="list-style-type: none"> Recapitulation Done After Chapter completion extra questions shared with students for practice One Tests is Scheduled with the choice in following topics: <ol style="list-style-type: none"> Amalgamation of Companies OR Internal Reconstruction
Week 10 & 11	<ul style="list-style-type: none"> Corporate Financial Reporting 	<ul style="list-style-type: none"> One Project is allotted to students
Week 11 to 15	Accounting for share capital and debentures <ul style="list-style-type: none"> Types of Shares Issue of shares, issue of Right and Bonus shares Redemption of Preference Shares Redemption of Debentures Underwriting of Shares and Debentures 	<ul style="list-style-type: none"> Recapitulation Done After Chapter completion extra questions shared with students for practice

References

- Tulsian, P. C., & Tulsian, B. “Corporate Accounting” S. Chand Publishing, New Delhi
- Goyal, B. K. “Corporate Accounting” Taxmann Publication, New Delhi.
- Goyal, V. K., & Goyal, R. “Corporate Accounting” PHI Learning, New Delhi.
- Jain, S. P., & Narang, K. L. “Corporate Accounting” Kalyani Publishers, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. “Corporate Accounting” Vikas Publishing House, New Delhi.
- Monga, J. R. & Bahadur, R. “Fundamentals of Corporate Accounting” Scholar Tech Press, New Delhi.
- Mukherjee (2019). Corporate Accounting. Oxford University Press.
- Sah, R.K. —Concept Building Approach to Corporate Accounting|| Cengage.
- Sehgal, A. “Fundamentals of Corporate Accounting” Taxmann Publication, New Delhi. ● Shukla, M. C., Grewal, T. S., & Gupta, S. C. “Advanced Accounts. Vol.-II” S. Chand Publishing, New Delhi.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

Online Resources (If Any)

Assignment and Class Test Schedule for Semester

Link the assignment and Test (optional)

