

**NIRMA UNIVERSITY**  
**Institute of Commerce**  
**Bachelor of Commerce (Hons.)**  
**[B.Com. (Hons.)]**  
**Semester – III**

L	T	P	C
4	2	-	6

<b>Course Code</b>	<b>CC5</b>
<b>Course Title</b>	<b>CORPORATE ACCOUNTING – I</b>

**Course Learning Outcomes (CLO):**

At the end of the course, students will be able to:

- 1) describe and record transactions related to share capital.
- 2) describe and record transactions related to issue and redemption of debentures.
- 3) record the transaction of investment acquisition, sale and revaluation
- 4) preparation of Final Accounts as per Company Law.

**Syllabus**

**Teaching Hours**

<b>Unit I: Accounting For Share Capital</b> <ul style="list-style-type: none"> <li>• Types of Company</li> <li>• Issue, forfeiture and reissue of forfeited shares, Issue other than in Cash Consideration.</li> <li>• Issue to the Promoters, Pro-rata issue of shares, Buyback of Shares, Underwriting</li> </ul>	15
<b>Unit II: Issue And Redemption Of Debentures</b> <ul style="list-style-type: none"> <li>• Types and Accounting for Debentures</li> <li>• Interest on Debentures, Discount or Loss on Issue of Debentures</li> <li>• Redemption of Debentures</li> </ul>	10
<b>Unit III: Investment Accounts</b> <ul style="list-style-type: none"> <li>• Introduction, Classification of Investments</li> <li>• Acquisition, Disposal and revaluation of Investments</li> </ul>	10
<b>Unit IV: Company Final Accounts</b> <ul style="list-style-type: none"> <li>• As per Schedule III of the Companies Act, 2013</li> </ul>	25

**Suggested Readings:**

- 1 Maheshwari, S. a. (2016). *Corporate Accounting*. New Delhi: Vikas Publishing House.
- 2 Sehgal, A. a. (2016). *Corporating Accounting*. New Delhi: Taxmann.
- 3 Shukla, M. &. (2016). *Advance Accounts*. Delhi: S.Chand & Company.

w.e.f. Academic Year 2017-18 and onwards