

NIRMA UNIVERSITY

Institute:	Institute of Commerce
Name of Programme:	B.Com. (Hons.)
Course Code:	2CC104
Course Title:	Corporate Accounting
Year of Introduction:	2022-23 (Semester – IV)

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Course Learning Outcomes (CLO):

After successful completion of this course, the students will be able to:

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| 1. Record share capital and debenture transactions | BL3 |
| 2. Prepare the financial statements as per Companies Act, 2013 | BL3 |
| 3. Apply provisions related to liquidation of companies | BL3 |
| 4. Prepare liquidator's final accounts and account for internal reconstruction. | BL3 |
| 5. Prepare the financial statements of banking and insurance companies | BL3 |

Syllabus

Teaching Hours

Unit I: Accounting for Share Capital and Debentures <ul style="list-style-type: none"> • Issue, forfeiture, reissue of forfeited shares, Issue of shares for consideration other than cash, ESOP, Right Issue, ASBA • Issue to the Promoters, Buyback of Shares • Issue and Redemption of debenture 	6
Unit II: Company Financial Statements: Schedule III of the Companies Act, 2013 <ul style="list-style-type: none"> • Income Statement • Cash Flow Statement • Statement of Financial Position • Statement of changes in Equity • Notes to Accounts 	8
Unit III: Liquidation of Companies and Internal Reconstruction <ul style="list-style-type: none"> • Preferential payment v/s over riding payment • Statement of affairs as per the format prescribed by Act • Liquidator's Final statement of accounts • Accounting for Internal reconstruction 	8

Unit IV: Final Accounts of Banking and Insurance Companies	8
<ul style="list-style-type: none"> • Presentation of Final Accounts of Banking Companies • Presentation of Final Accounts of Insurance Companies 	

Suggested Readings:

1. Maheshwari, S. N. (2016). Corporate Accounting. New Delhi: Vikas Publishing House.
2. Sehgal, A. A. (2016). Corporating Accounting. New Delhi: Taxmann.
3. Shukla, M. C. (2016). Advance Accounts. Delhi: S.Chand & Company.
4. Goyal B. (2022). Basic Corporate Accounting. Taxmann Publications.
5. Sah, R. K. (2022). Corporate Accounting. Cengage.
6. Hanif, M. and Mukherjee, A. (2017). Corporate Accounting. Chennai: McGraw Hill Education.