

Bachelor of Commerce with Accountancy and Finance

SEMESTER III CORPORATE ACCOUNTING Computer Code-3001

4 Credits

Module 3.1

Evaluation Pattern:

Internal Evaluation: 25 Marks

External Evaluation:75 Marks

Unit	Topic	Weightage%	No. of Periods
	Objective: 1.The objective of this course is to help students to understand the accountancy for corporate organizations 2.To make them aware of different accounting practices for corporate organizations.		
I.	Analysis of Amended Schedule VI – Companies Act, 1956 Theory: Analysis of financial statements with respect to schedule VI of the Companies Act, 1956 Problems on, Vertical format of preparation of annual accounts as per amended schedule VI.	25	15
II	Redemption of Preference Shares: Theory: Meaning and legal restrictions of redemption of redeemable preference shares Problems on: Redemption of redeemable preference shares	25	15
III	Profit Prior to Incorporation: Theory: Need and importance of calculation of profit prior to Incorporation Problems on: Calculation of various basis for allocation of expenses and incomes in two periods. Presentation and calculation of profit prior to incorporation.	25	15

IV	<p>Underwriters' Accounting</p> <p>Theory: Introduction and Need, Provisions for Underwriters' Commission and agreement.</p> <p>Problems on: Determination of underwriter's liability. Preparation of underwriter's account along with required journal entries.</p>	25	15
		100	60

Reference Text :

- 1. Advanced Accountancy by R.L. Gupta**
- 3. Financial Accounting by Ainapure.**
- 4. Advanced Accountancy by Jain & Narang.**
- 5. Corporate Accounting by Dr. S K Paul**

