B.COM IN FINANCIAL ACCOUNTING & AUDITING
SEMESTER III
ACADEMIC YEAR: 2025-26

COURSE SYLLABUS
Semester III
3.1 Major (Core)

Course Title	**Corporate Accountancy I**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	• Understand the basic Concepts of Investment Accounting. • Analyze the preparation of financial statement • Evaluate methods of valuation of Goodwill • Create the accounting statements after the Buy-back of Shares
Module 1 (Credit 1)	**Buy-back of Shares**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of share buy-back and its importance • Learn the compliance provisions related to share buy-back • Analyze accounting treatment of share buyback in books of accounts
Content Outline	**Theory** 1.1. Company Law / Legal provisions (including related restrictions, power, transfer to Capital Redemption Reserve Account and prohibitions). 1.2. Compliance of conditions including sources, maximum limits and debt equity ratio. 1.3. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) **Problems on** 1.4 Practical problems on Accounting for Buy-back of shares. 1.5 Journal entries and Balance Sheet.
Module 2 (Credit 1)	**Analysis of Financial Statements**
Learning Outcomes	After learning the module, learners will be able to
	• Have in-depth knowledge of the theoretical concept of preparation of financial statement of Joint stock companies. • Familiarize with the legal provisions and preparation of financial statements in vertical format as per Companies Act, 2013
Content Outline	**Theory:** 2.1 Analysis of Financial Statement with respect to Schedule VI of the Companies Act,2013 **Problems on:** 2.2 Simple Sums on Calculations of Basic Fundamental Heads of Financial Statements.
Module 3 (Credit 1)	**Valuation of Goodwill**
Learning Outcomes	After learning the module, learners will be able to

	• Understand the concept of goodwill. • Analyze valuation of goodwill by different methods and its accounting treatment.
Content Outline	**Theory:** 3.1 Meaning of Goodwill 3.2 Factors affecting valuation of Goodwill, 3.3 Need for valuation of Goodwill. **Problems on:** 3.4 Methods of valuation of Goodwill – • Simple Average, • Super Profits, • Capitalization Method.
Module 4 (Credit 1)	**Investment Accounting**
Learning Outcomes	After learning the module, learners will be able to • Understand the objectives of investment • Learn its implication on different stakeholders and accounting treatment due to the time horizon of buying/selling • Prepare accounting of the investment with cum/ex interest/dividend
Content Outline	**Theory:** 4.1 Meaning and definition of Investment, 4.2 Purpose of making investment, 4.3 Classification of investment, 4.4 Accounting treatment **Problems on:** 4.5 Purchase and sale of investments with ex and cum interest prices and arriving at cost of investments sold.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: Buy-back of Shares	15
2	Group Discussion / Case Study Analysis: Analysis of Financial Statement	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods: Valuation of Goodwill	10
4	Quiz/Debate: Investment Accounting	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- Ainapure. (2011). *Advance accounting*. Manan Prakashan.
- Choudhary. (2011). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2014). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2008). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2008). *Advance accountancy*. S. Chand & Co