**COURSE SYLLABUS**
**Semester IV**

**Major (Core) 4.2**

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| **Course Title** | **Corporate Accountancy II - Sem IV** |
| **Course Credits** | 4 |
| **Course Outcomes** | After going through the course, learners will be able to |
| | • Comprehend the concept of revenue in case of Incorporation of Companies.<br>• Define and understand the concept of redemption of preference shares<br>• Prepare financial statements in Company Accounts<br>• Familarise with the procedure of Internal Reconstruction of Companies. |
| **Module 1 (Credit 1)** | **Profit Prior to incorporation** |
| **Learning Outcomes** | After learning the module, learners will be able to |
| | • Understand the impact on revenue in preparation of financial statement of Joint stock companies in pre and post incorporation period. |
| **Content Outline** | **1.1 Theory:**<br>• Concept of Incorporation,<br>• Pre and Post Incorporation period.<br><br>**1.2 Problems on:**<br>• Preparation of Profit and Loss Account including passing of journal entries for pre and post incorporation period. |
| **Module 2 (Credit 1)**<br><br>**Redemption of Preference Shares** | |
| **Learning Outcomes** | After learning the module, learners will be able to |
| | • Understand and analyze the legal provisions laid down for redemption of preference shares<br>• Understand and apply the procedure and pass journal entries for redeem the shares. |
| **Content Outline** | **2.1 Theory:**<br>• Legal restriction of Redemption of Shares<br><br>**2.2 Problems on:**<br>• Redemption of Redeemable Preference Shares. |

| Module 3 (Credit 1)<br><br>**Company Final Accounts** | |
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| **Learning Outcomes** | After learning the module, learners will be able to<br>• Understand the practical concept of preparation of financial statement of Joint stock companies.<br>• Application of legal provisions and preparation of financial statements in vertical format as per Companies Act, 2013. |
| **Content Outline** | **3.1 Theory:**<br>Schedule VI of the Companies Act, 2013<br><br>**3.2 Problems on:**<br>Company Final Accounts as per Schedule VI of the Companies Act 2013 (excluding managerial remuneration). |
| **Module 4 (Credit 1)**<br>**Internal Reconstruction of Companies** | |
| **Learning Outcomes** | After learning the module, learners will be able to<br>• Understand concept of business re-organizations and internal reconstruction of companies<br>• Understand the need and importance of reconstruction of a company and the application of legal provisions<br>• Accounting treatment of the same. |
| **Content Outline** | **4.1 Theory:**<br>Meaning, Objective,<br>Types of reconstructions- External and Internal,<br>Legal aspects covered,<br>Scheme of Internal Reconstruction<br>**4.2 Problems on:**<br>Preparation of Capital Reduction Account.<br>Simple problems showing passing of Journal Entries,<br>Preparation of Reconstruction accounts and<br>Preparation of Balance Sheet after Reconstruction |

**Activities towards Comprehensive Continuous Evaluation (CCE)**

**Internal – 50 Marks**

| Sr. No | Activities | Marks |
|---|---|---|
| **1** | Project Report on Profit Prior to incorporation | 15 |
| **2** | Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Types and Redemption of Preference Shares | 15 |
| **3** | Presentations/ Case Study: Company Final Accounts | 10 |
| **4** | Quiz/ Debate: Internal Reconstruction of Companies | 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.