

KLE Society's Law College  
CORPORATE ACCOUNTING  
II Semester B.Com LLB 2018-19

*Shubla.V.S.*  
*II Sem B.Com LLB*

**Objective of the study:** The objective of the subject is to enable the students to have a comprehensive awareness about provisions of the Company's Act and Corporate Accounting.

Modules/Units	Topic	No. of Hours	Method of Teaching	Prerequisites- Readings/ Assignments	Supplementary Reading	Unit Outcomes
UNIT – I Under - writing of shares	Meaning - Underwriting Commission- Underwriter - functions - Advantages of Underwriting, Types of Underwriting - Marked and Unmarked applications- Problems.	10	Lecture with PPT (only Theory) & Problems and Solutions	Anil Kumar - Corporate Accounting	M Hanif and A Mukherjee - Corporate Accounting S P Jain - Corporate Accounting	Students are able to understand the importance of Underwriters and the way to calculation Underwriter commission.
UNIT – II Issue of shares	Meaning of Shares, Types of Shares - Preference Shares and Equity Shares - Debentures - Issue of shares at Par, at Premium, at Discount, Pro-rate allotment- Journal entries and Bank account - Preparation of Balance Sheet in the vertical form	10	Lecture with PPT (only Theory) & Problems and Solutions	S P Jain and K L Narang - Corporate Accounting	Dr. T V Raju and Dr. K Sheshamurthy- Accountancy	Students are able to understand the meaning of Shares and the types of Shares and the calculations.

UNIT – III Profit Prior to Incorporati on	Meaning - Calculation of Sales ratio - Time ratio - Weighted ratio- treatment of Capital and Revenue expenditure - Ascertainment of Pre- incorporation and Post-incorporation profits by preparing Profit and Loss Account and Balance Sheet in the vertical form.	12	Lecture with PPT (only Theory) & Problems and Solutions	S N Maheshwari - Financial Accounting	S N Maheshwari, Suneel K Maheshwari and Sharad K Maheshwari- Corporate Accounting	The students are thought with pre and post Incorporation Profit calculation and who it works when it comes to the business person while purchasing an Business.
UNIT – IV Valuation of Goodwill and Shares	<b>Valuation of Goodwill:</b> Meaning- circumstances of valuation of goodwill - factors influencing the value of goodwill - methods of value of goodwill: average profit method, super profit method, capitalisation of average profit method, capitalisation of super profit method and annuity method -problems. <b>Meaning of Valuation of Shares-</b> need for valuation - factors affecting valuation - methods of valuation: intrinsic value method, yield method, earning capacity method, fair value of shares.	16	Lecture with PPT (only Theory) & Problems and Solutions	Anil Kumar - Corporate Accounting	S N Maheshwari, Suneel K Maheshwari and Sharad K Maheshwari- Corporate Accounting	Students will be aware of the importance of the valuation of Goodwill and Shares at the time of purchasing or selling of a Business.

UNIT – V Company Final Accounts	Statutory provisions regarding preparation of company final accounts -treatment of special items - tax deduction at source - advance payment of tax - provision for tax - depreciation - interest on debentures - dividends - rules regarding payment of dividends - transfer to reserve - preparation of profit and loss account and balance sheet in vertical form (as per 2011 revised format).	12	Lecture with PPT (only Theory) & Problems and Solutions	Shukla and Grewal - Advanced Accountancy, S N Maheshwari - Financial Accounting	Anil Kumar -Corporate Accounting	Students will get to know about the way the company final accounts are maintained / Prepared as per the new patron.s
	Revision Discussion of QP	5 5	Unit wise Previous year question Papers			

No. of Teaching Hrs-  
No. of Library Hrs-  
No. of Assessment Hrs-  
No. of Hrs. for revision and Question Paper Solving-  
No. of documentaries to be screened:  
Service Learning (if any)  
Guest Lectures (if any)  
Any Links:

70  
1  
3  
5  
1  
Nil  
Nil


No. of Students Presentation- 3  
No. of Hand-Outs: 3  
No. of writing exercises: 6  
No. of Case Studies: Nil

**Course Outcome:**

Studying Corporate Accounting for the Students of Commerce Graduate is very Important to understand the realworld of Corporates those who deals with Shares, investments, Denentures etc.,

Industry/Professional Skills:  
Human Values:

Business is all about Profits, Investments, Calculations and dealing with Losses  
To understand what is Business, Profits & Loss and the value of ethics in business.

  
Course Teacher

Acad Coordinator  
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