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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Program: B.Com(Management and Finance)** | | | | | **Semester : I** | | |
| **Course : Corporate Accounting – I** | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **02** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **20 Marks** | | **External**  **30 Marks** |
| **30** | **Nil** | **Nil** | **02** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentation** | | **Class Participation** | |
| **10 Marks** | | | | **10 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives:**  1. To understand meaning and accounting for pre incorporation profit or loss.  2. To learn Accounting for bonus issue and right issue  3. To learn how to maintain books of account of a company and to prepare and present the financial statements of a Company. | | | | | | | |
| **Course Outcomes:**  After completion of the course, learners would be able to:  CO1: Compute profit or loss prior to incorporation and accounting treatment  CO2: Apply the concepts of Accounting for bonus issue and right issue  CO3: Prepare final accounts of companies as per Indian Companies Act 2013 – Schedule III, Division I | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
|  | | | | | | | |

**MODULES AT GLANCE**

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| --- | --- | --- |
| **Module** | **Topics** | **No. of Lectures** |
| **Module 1** | Profit /Loss prior to Incorporation | 10 |
| **Module 2** | Accounting for bonus issue and right issue | 05 |
| **Module 3** | Company Final Accounts-Schedule III, Division I | 15 |
|  | **Total** | **30** |

# DETAILED SYLLABUS

|  |  |  |
| --- | --- | --- |
| **Unit** | **Topic** | **No. of Hours/Credits** |
| **Module 1** | **Profit /Loss prior to Incorporation**  Meaning of profit or loss prior to incorporation, Methods for computation, Apportionment of items of incomes and expenses in pre and post incorporation periods. | 10 |
| **Module 2** | **Accounting for bonus issue and right issue**  Introduction, Provisions of the Companies Act, 2013, SEBI Regulations, Journal Entries, Effects of Bonus Issue, Accounting for Right Issue | 5 |
| **Module 3** | **Company Final Accounts-Schedule III, Division I**  Meaning of Company and maintenance of books of accounts, Preparation of financial statements, Requisites of financial statements, Declaration and payment of dividend, Divisible profits, Managerial remuneration, Transfer to Reserve | 15 |

**Essential Reading**:

1. Padhuka Series for CA Inter Accounting

**Supplementary Reading:**

1. Tulsiyan for CA Inter Accountin
2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
4. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
5. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial
6. Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
7. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi -Tech. Publishing Co. Ltd., Mumbai.
8. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
9. Accounting Principles by Anthony, R.N. and Reece J.S., Rich ard Irwin Inc.
10. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back

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| --- | --- | --- |
| **Evaluation Scheme** | |  |
| **Internal Continuous Assessment (ICA)**  **(weightage)** | **Term End Examinations (TEE)**  **(weightage)** |  |
| **20** | **30** | **50** |

1. **Details of ICA-**

|  |  |  |
| --- | --- | --- |
| **Continuous Assessment** | **Details** | **Marks** |
| **Component 1 (ICA-1)** | Internal Class test | 10 |
| **Component 2 (ICA-2)** | Projects /Assignments/Presentations/Seminar | 10 |

1. In ICA 1- 2 test of 10 marks, Average of the 2 tests

**B. Details of Semester End Examination** Duration of examination- **One** hour

Total Marks: 30

Paper Pattern:

Total Three questions will be asked

Q. 1 is compulsory.

Solve any one from remaining TWO questions.

Each Question carries 15 Marks each.

Note: If required 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

Prepared by Approved by Faculty/HOD, Principal