

**Bharati College**

**(University of Delhi)**

Janak Puri, Delhi- 100058 [www.bharaticollege.du.ac.](http://www.bharaticollege.du.ac.)in

Lesson Plan (CORE, Semester IV, January to May 2023)

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| **Name of Teacher** | Dr. Kalpana Kataria | | **Department** | | Commerce |
| **Course** | B. Com | | **Semester** | | FOURTH |
| **Paper** | Corporate Accounting | | **Academic Year** | | 2022-23 |
| **Learning Objectives** | | | | | |
| To acquire the conceptual knowledge of corporate accounting and to understand the  various techniques of preparing accounting and financial statements. | | | | | |
| **Learning Outcomes** | | | | | |
| **On successful completion of this course, the student will be able to:**   1. Understanding of record transactions related Issue, forfeiture and reissue of forfeited shares and Buy-back of shares. Redemption of preference shares. Issue and Redemption of Debentures. 2. Understanding of record transactions related Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration and Disposal of company profits. 3. Understanding of record transactions related Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. 4. Understanding of Preparation of consolidated balance sheet with one subsidiary company. 5. Understanding of Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only. | | | | | |
| **Lesson Plan** | | | | | |
| **Week No.** | | **Theme/ Curriculum** | | **Any Additional Information** | |
| Week 1-3 | | Unit 1  Issue, forfeiture and reissue  of forfeited shares- concept  & process of book building.  Issue of rights and bonus  shares. Buy back of shares.  Redemption of preference  shares. Issue and  Redemption of Debentures. | | Allocation of Assignment I(Last Date 20th Feburary 2023) | |
| Week 4-7 | | Unit 2  Preparation of profit and  loss account and balance  sheet of corporate entities,  excluding calculation of  managerial remuneration.  Disposal of company profits. | | Test Scheduled(Syllabus upto Unit 2) | |
| Week 8-10 | | Unit 3  Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding  intercompany holdings). Internal reconstruction:  concepts and accounting treatment excluding scheme of reconstruction. | | Allocation of Assignment II (Last Date 10th April 2023) | |
| Week 11-12 | | Unit 4  Preparation of consolidated balance sheet with one  subsidiary company. Relevant provisions of  Accounting Standard: 21  (ICAI). | |  | |
| Week 12-13 | | Unit 5  Concepts of funds.  Preparation of cash flow  statement as per  Accounting Standard (AS): 3  (Revised) (ICAI): Indirect  method only. | | Test Scheduled (Syllabus upto Unit 4) | |
| **References**  1. J.R. Monga, Basic Corporate Accounting, Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Dara  Ganj, New Delhi.  2. Nirmal Gupta, Chhavi Sharma, Corporate Accounting, Theory and Practice, Ane Books Pvt Ltd, New Delhi.  3. M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.  4. S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.  5. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi. | | | | | |
| **Online Resources (If Any)** | |  | | | |
| **Assignment and Class Test Schedule for Semester** | |  | | | |