



Bharati College
(University of Delhi)
Janak Puri, Delhi- 100058
www.bharaticollege.du.ac.in

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

Name of Teacher	Dr. Monica Shokeen	Department	_____ Commerce _____
Course	B.Com	Semester	IV
Paper	Corporate Accounting	Academic Year	2023-24

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. Develop an Understanding of accounting for share capital and debentures
2. Prepare financial statements of a company
3. Develop understanding of cash flow statements.
4. Understand the accounting for amalgamation of companies
5. Prepare consolidated balance sheet for holding company.

Lesson Plan

Week No.	Theme/Curriculum	Any Additional Information
Week 1-2	Unit 1: Accounting of Share Capital, issue, forfeiture and reissue of equity shares, Issue of right and bonus shares, Redemption of Preference shares and Buy Back of shares	

Week 3-4	<ul style="list-style-type: none"> • Issue and Redemption of Debentures 	
Week 5	Unit 2: <ul style="list-style-type: none"> • Preparation of Financial Statements of a company, profit and loss account, balance sheet 	
Week 6	Unit 3: <ul style="list-style-type: none"> • Preparation of Cash Flow statement as per AS 3 	Allocation of Assignment
Week 7-8 Week- 9	Unit 4: <ul style="list-style-type: none"> • Amalgamation of Companies • Internal Reconstruction 	Test Scheduled
Week 10	Unit 5: <ul style="list-style-type: none"> • Accounts of Holding Companies, Preparation of consolidated balance sheet with subsidiary company 	
References <ol style="list-style-type: none"> 1. Basic Corporate accounting; Bhushan Kumar Goyal 2. Fundamentals of Corporate Accounting; J.R Monga 		
Additional Resources <ol style="list-style-type: none"> 1. 		
Online Resources (If Any)		
Assignment and Class Test Schedule for Semester	Link the assignment and Test (optional)	

