

Subject Code: 1MS1010203	Subject Title: Corporate Accounting- I
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1. Course Objectives:

The course aims at imparting fundamental knowledge of accounting process and basic principles of accounting for maintaining books of account of a business entity.

2. Teaching Scheme (Hours per week):

Lecture (Hrs.)	Tutorial	Practical	Credit	Evaluation Scheme (Marks)		Total
				Theory		
				University Assessment	Continuous Assessment	
4	-	-	4	70	30	100

3. Syllabus:

Module No.	Contents	Total Hours	Weight
1	Final Accounts of Companies: Basic Terms: Dividend; Proposed Dividend; Interim Dividend; Unclaimed Dividend; Dividend Equalization Fund; Less Tax Dividend; Provisions and Reserve; General Reserve; Contingency Reserve; Debenture Redemption Fund Preparation of Final Accounts in Horizontal Form: Adjustment; Valuation of Stock; Depreciation; Pre-Paid Expenses; Pre-Received Income, Interest on Debenture; Provisions and Reserve; Dividend; Contingent Liability	13	25%
2	Issue of Shares: Types of Shares - Provisions Relating to Issue of Shares at Par, Premium and Discount- Examples of Issue and Allotment of Shares Including Pro Rata Allotment (Including Forfeiture and Reissue of Shares)	13	25%
3	Issue of Bonus Shares: Objectives and Advantages of Issue of Bonus Shares - Types of Bonus - Methods for Issue of Bonus Shares - Provisions of Company Act for Issue of Bonus Shares - Guidelines Issued by SEBI for Issue of Bonus Shares - Sources of Bonus. Examples of Issue of Bonus Shares	12	25%
4	Splitting of Shares, Alteration of Share Capital: Conditions for Alteration of Share Capital; Methods of Altering Share Capital; Alteration in Form of Share Capital; Diminution of Capital. Examples of Splitting of Shares	12	25%

4. Suggested Readings

Books:

1. Dr. S. N. Maheshwari, Dr. S.K. Maheshwari , Sharad K.: Advanced Accountancy, Vikas Publishing House , New Delhi.
2. Dr. V. K. Goyal : Corporate Accounting, Excel Books, New Delhi.
3. S. Anil kumar, V. Rajesh kumar, B. Mariyappa, Corporate Accounting - I, Himalaya Publishing House, New Delhi.
4. P.C Tulsian: Financial Accounting, Tata McGraw Hill Publishing Company, New Delhi.