

Model Syllabus for 4-Year UG Honours in B.Com.(General) as Major in consonance with
Curriculum framework w.e.f. AY **2026-27**

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No.of Hrs /Week	No. of Credits
II	IV	8	Corporate Accounting	5	4
		9	Cost and Management Accounting	5	4
		10	Business Laws	4	4

SEMESTER-IV
COURSE 8: CORPORATE ACCOUNTING

Theory 5 hrs/week

Credits: 4

Course Objectives (CO):

This course is designed to enable students to:

- Understand the types of share capital and apply correct accounting treatment for issue, forfeiture, and reissue of shares;
- Bring up with the principles and procedures of issue of shares and debentures
- Evaluate goodwill using various valuation methods and apply the same in accounting problems;
- Ascertain the methods of valuation of shares;
- Prepare final accounts of companies as per provisions of the Companies Act, 2013, incorporating relevant adjustments.

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: Apply accounting treatment for issue, forfeiture, and reissue of various types of shares including those issued at par, discount, and premium.

CO2: Record and analyze transactions related to the issue and redemption of debentures and issue of bonus shares under different conditions.

CO3: Compute the value of goodwill using various methods such as Average Profit, Super Profit, Capitalization, and Annuity Methods.

CO4: Evaluate the value of shares using Net Assets, Yield Basis, and Fair Value methods for decision-making purposes.

CO5: Prepare final accounts of companies as per the Companies Act, 2013 with adjustments to the Profit and Loss Account and Balance Sheet.

SYLLABUS

Unit I: Accounting for Share Capital

Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit II: Issue and Redemption of Debentures and Issue of Bonus Shares

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium – Issue of Bonus shares (including problems).

Unit III: Valuation of Goodwill

Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit IV: Valuation of Shares

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit V: Company Final Accounts

Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Activities:

- Solve practical problems on the issue, forfeiture, and reissue of shares using real-time scenarios and accounting formats.
- Prepare a simulated ledger and journal entries for the issue and redemption of debentures at par, discount, and premium.
- Conduct a group activity to study bonus share announcements of listed companies and record corresponding accounting treatments.
- Practice valuation of goodwill using various methods (Average Profit, Super Profit, Capitalization, and Annuity) with guided worksheets.
- Organize a role-play or mock business scenario to perform share valuation using Net Asset, Yield Basis, and Fair Value methods.

References

1. Jain, S. P., & Narang, K. L. (2022). *Corporate accounting* (Latest ed.). Ludhiana: Kalyani Publishers.
2. Reddy, T. S., & Murthy, A. (2022). *Corporate accounting* (Revised ed.). Chennai: Margham Publications.
3. Maheshwari, S. N., & Maheshwari, S. K. (2021). *Advanced accountancy – Volume II* (11th ed.). New Delhi: Vikas Publishing House.
4. Gupta, R. L., & Radhaswamy, M. (2022). *Advanced accounting* (19th ed.). New Delhi: Sultan Chand & Sons.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). *Advanced accounts – Volume II* (20th ed.). New Delhi: S. Chand Publishing.

MODEL QUESTION PAPER
SEMESTER-IV
COURSE 8: CORPORATE ACCOUNTING
(w.e.f. 2026-27)

Time :3Hrs

Max Marks 75

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer Five of the following

5 X 12= 60 Marks

11. Long answer question from Unit-1
- OR**
12. Long answer question from Unit-1
13. Long answer question from Unit-2
- OR**
14. Long answer question from Unit-2
15. Long answer question from Unit-3
- OR**
16. Long answer question from Unit-3
- OR**
17. Long answer question from Unit-4
- OR**
18. Long answer question from Unit-4
19. Long answer question from Unit-5
- OR**
20. Long answer question from Unit-5