

### SEMESTER-III

**Title of the Course : CORPORATE ACCOUNTING**

**Course Code : CACCT**

**Nature of the Course: MAJOR**

**Course Credit : 04 Credits**

**Distribution of Marks : 60 (EndSem)+ 40 (In- Sem)**

UNIT	Contents	L	T	P
<b>Unit 1</b>	Shares and debentures: Issue of shares at par, premium and discount, allotment, forfeiture, buy back and redemption of shares. Issue of debentures (convertible and non-convertible), redemption of debentures (out of profits and capital)	08	01	01
<b>Unit 2</b>	Amalgamation and Internal Reconstruction of Companies: Concept and types of amalgamation, accounting treatment for amalgamation (pooling of interest and purchase methods), preparation of balance sheet after amalgamation. Concept, different forms of internal reconstruction, provisions as per Companies Act, accounting treatment for alteration and reduction of share capital, preparation of balance sheet after internal reconstruction.	12	03	03
<b>Unit 3</b>	Accounts of Holding Company: Meaning and concepts of key terms, AS 21 for preparation of consolidated financial statements, preparation of consolidated balance sheet of holding and its subsidiary.	08	01	01
<b>Unit 4</b>	Preparation of final accounts of a joint stock company (as per Companies Act 2013). Specialized accounting practices: Financial statements of Banking and insurance companies.	08	01	01

**\*\*L=Lectures,T=Tutorials,P=Practical**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **10x 2= 20 marks**
- Other (any two) **10x 2= 20 marks**
- Seminar Presentation on any of the relevant topics
- Illustrations of Case Study
- Assignments