

OBE based Teaching Lesson Plan 2020-21

Program: B. Com (Analytics)

Course Name: Corporate Accounting

Course Code: C5 18MC 201

Semester: II

Lecture hours: 60 Hrs

Faculty in-charge: Mr. Jayakumar Nair.

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Construct the financial statements of company within the frame work of Ind AS.	T6
CO2.	Devise a plan for Redemption of Preference shares.	T4
CO3.	Evaluate the Restructuring of capital structure of public company Ltd.	T6
CO4.	Develop the procedure involved in Amalgamation of companies.	T6
CO5.	Develop the procedure involved in Absorption of companies.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module - 1: Preparation and Presentation of Financial Statements Preparation and Presentation of Financial Statements as per IndAS Schedule III (Excluding Consolidated Financial Statement) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit & Loss Statement, Balance Sheet . Treatment of Special Items - Depreciation calculated as per Schedule II, Interest on Debentures, Provision for Tax, Dividends- Interim dividend, final dividend, Unclaimed Dividend, Corporate Dividend Tax.	CO1	20		Lecture, PPT, Problem solving	Discussion, Questions & Answers	T6

<p>Module - 2: Redemption of preference shares</p> <p>Meaning , Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption, Issue of Bonus shares by using CRR account ,Basics of Buy Back of Shares.</p>	<p>CO2</p>	<p>10</p>		<p>Lecture, PPT, Problem solving</p>	<p>Discussion, Questions & Answers</p>	<p>T4</p>
<p>Module - 3: Internal Reconstruction or Capital Reduction Meaning, Objective, Procedure, Form of Reduction, Reorganisation through surrender of Shares, Subdivision and consolidation of shares, Materialisation of Contingent Liability, Accounting arrangements, Journal entries, Balance Sheet after Reconstruction.</p>	<p>CO3</p>	<p>10</p>		<p>Lecture, PPT, Problem solving</p>	<p>Discussion, Questions & Answers</p>	<p>T6</p>
<p>Module - 4: Amalgamation</p> <p>Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of Buying company and Preparation of Opening Balance sheet of the Amalgamated Company, Calculation of Goodwill or Capital Reserve. Treatment of Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital</p>	<p>CO4</p>	<p>10</p>		<p>Lecture, PPT, Problem solving</p>	<p>Discussion, Questions & Answers</p>	<p>T6</p>

Module - 5: Absorption and External Reconstruction Absorption and Reconstruction According to Ind AS 103 & 110. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company , Calculation of Goodwill or Capital Reserve , Treatment of – Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest , Issue of new shares to raise additional capital.	CO5	10		Lecture, PPT, Problem solving	Discussion, Questions & Answers	T6
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Continuous Internal Assessment:

First Unit Test: First week of February, 2021

Mode: Written / Presentation / Assignment

Second Unit Test: First week of March, 2021

Mode: Written / Presentation / Assignment

Books for Reference:

- ❖ Advanced Accounts – Jain & Narang – Kalyani Publications
- ❖ Advanced Corporate Accounting – S.N.Maheshwari
- ❖ Advanced accounting , Corporate accounting – Ashok Sehgal, Deepak Sehgal , Taxmann’s
- ❖ Manual of Financial accounting and reporting- Sanjeev Singhal & R. Shankaraiah
- ❖ Advanced Accounts – Gupta and Grewal
- ❖ Advanced Accounts – M.C.Shukla

Approved by: