Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

B.Com. II Year: Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Corporate Accounting-I

Discipline Specific Core (DSC) (Major)

Course Code: CCOMCT1201

Course prerequisites:	Basics knowledge of Corporate Accounting, Classroom, Black boards, E-Materials, Books etc. Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.
Course Objectives	1. To make students capable of understanding the features and process of issue of shares, forfeiture and reissue of equity shares,
	2. To grow the understanding about Redemption of shares and debentures and its types.
	3. To set an idea about how to publish the company's final accounts.
	4. To impart the students in expertise in the preparation of corporate accounts.
	5. To help students to gain the conceptual knowledge of the corporate accounting.
	6. To learn the techniques of preparing the financial statements.
Course Outcomes	CO1: Recall and describe concepts of Advanced Concepts in Corporate Accounting.
	CO2: Apply accounting treatment Redemption of Debentures
	CO3: Analyze Profit Prior to Incorporation
	CO4: Evaluate Issue and forfeiture of Shares, Re-issue of forfeited Shares.
	CO5: Create final statements like Final Accounts of Joint Stock Company.

Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Advanced Concepts in Corporate Accounting**	**12**
	1.1	Introduction to corporate Accounting, AI for Corporate Accounting, Agile Accounting, Implementing Blockchain Technology,	
	1.2	Real-time Payments, Accounting in the Cloud, Demat Account, E-banking, EFT, PAN,	
	1.3	Plastic Money, NEFT, RTGS, difference between NEFT & RTGS, IFSC Code, Swipe machine (Point of sale)	

	1.4	Mobile Banking (phone pay, google pay), Internet Banking.	
2.0		**Issue and forfeiture of Shares, Re-issue of forfeited Shares.**	**12**
	2.1	Meaning of Share, Types of Share, Share Capital, Classification of Share Capital, Procedure of issue of shares,	
	2.2	forfeiture and reissue of equity shares, pro-rata allotment of shares	
	2.3	Practical Problems on accounting entries of issue of shares	
	2.4	Practical Problems on accounting entries of forfeiture and reissue	
3.0		**Final Accounts of Joint Stock Company**	**12**
	3.1	Introduction to company final accounts provisions	
	3.2	Preparation of Profit & Loss Account	
	3.3	Preparation of Profit & Loss Appropriation Account,	
	3.4	Preparation of Balance Sheet under Company Act 2013.	
4.0		**Redemption of Debentures**	**12**
	4.1	Meaning and Definition of Debenture	
	4.2	Classification of Debentures	
	4.3	Methods of Redemption of Debentures	
	4.4	Practical Problems on Redemption of Debentures (Sinking Fund Method only)	
5.0		**Profit Prior to Incorporation**	**12**
	5.1	Mening of Profit Prior to Incorporation	
	5.2	Allocation of Expenses and Incomes between pre and post period	
	5.3	Finding Profit or Loss.	
	5.4	Practical Problems on Above	
		TOTAL	**60**

Reference Books:

1. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
2. Modern Accountancy – Hanif & Mukarjee – McGraw Hill Education
3. A New Approach to Accountancy – H.R. Kotalwar – Discovery Publishers
4. Advanced Accountancy – Jain & Narang – Kalyani Publishers

Continuous Assessment (CA):

1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.