

## OBE based Teaching Lesson Plan 2019-20

**Program: B. Com TT**

**Course Name: Corporate Accounting**

**Course Code: C2 17 MC 201**

**Semester: 2**

**Lecture hours: 60 hours**

**Faculty in-charge: Ms. Tasmiya Hussni**

<b>Course Outcome No.</b>	<b>Course Outcomes</b>	<b>T level Indicator</b>
CO1.	Construct the financial statements of company within the frame work of Ind AS	T6
CO2.	Develop a process for redemption of Preference shares	T4
CO3.	Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd	T6
CO4.	Develop the procedure involved in Amalgamation of companies	T6
CO5.	Develop the procedure involved in Absorption of companies.	T6

<b>Module No. &amp; Topics Covered</b>	<b>Course Outcome No.</b>	<b>No. of Lecture Hours</b>	<b>Pre-Class Activity</b>	<b>Instructional techniques</b>	<b>Assessment</b>	<b>T level</b>
<b>Module - 1:</b> <b>Preparation and Presentation of Financial Statements 20 Hrs</b> Preparation and Presentation of Financial Statements as per IndAS Schedule III	CO 1	20 hours	Browse through Final Statements of Top Indian companies	Lecture, Problem solving, reasoning	Online CIA	T6

<p>(Excluding Consolidated Financial Statement ) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit &amp; 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.</p>						
<p><b>Module – 2: Redemption of preference shares 10 Hrs</b> 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</p>	<p><b>C0 2</b></p>	<p><b>10 hours</b></p>	<p><b>Compilation of most recent redemption cases of Indian Companies</b></p>	<p><b>Problem solving, worksheets to be used.</b></p>	<p><b>test</b></p>	<p><b>T4</b></p>

<p>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><b>Module – 3:</b>  <b>Internal Reconstruction or Capital Reduction</b>  <b>10 Hrs</b>  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>	<b>CO 3</b>	<b>10 hours</b>	<b>Case study</b>	<b>Worksheet based problem solving</b>	<b>Mid semester test</b>	<b>T6</b>
<p><b>Module – 4:</b>  <b>Amalgamation</b>  <b>10 Hrs</b> Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase</p>	<b>CO 4</b>	<b>10 hours</b>	<b>Group presentations on recent or iconic mergers/acquisitions</b>	<b>Worksheet based problem solving</b>	<b>CIA 2</b>	<b>T6</b>






<p>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><b>Module – 5:</b>  <b>Absorption and External Reconstruction 10 Hrs</b> Absorption and Reconstruction According to Ind AS 103 &amp; 110. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries</p>	<p><b>CO 5</b></p>	<p><b>20 hours</b></p>	<p><b>Group presentations on recent or iconic mergers/acquisitions</b></p>	<p><b>Worksheet based problem solving</b></p>	<p><b>CIA 2</b></p>	<p><b>T6</b></p>

<p>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.</p>						
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**Continuous Internal Assessment –**

- ONLINE CIA- 2<sup>nd</sup> Dec- 10<sup>th</sup> Dec 2019
- Class test- First week of Feb 2020

**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*

**Approved by:**

