OBE based Teaching Lesson Plan 2020-'21

Program: B.Com (Travel & Tourism)

Course Name: Corporate Accounting

Course Code: C2 17 MC 201

Semester: II

Lecture hours: 60 Hrs

Faculty in-charge: Dr. Theresa Rathi Rani

| Course Outcome No. | Course Outcomes | T level Indicator |
|--------------------------|------------------------------------------------------------------------------------------|----------------------|
| CO1. | Construct the financial statements of company within the frame work of Ind AS. | Т6 |
| CO2. | Devise a plan for Redemption of Preference shares | T4 |
| CO3. | Reconstruct the capital structure in the financial statement of Joint stock company ltd. | Т6 |
| CO4. | Reconstruct the Balance sheet after Amalgamation. | T6 |
| CO5. | Reconstruct the Balance sheet after Absorption and external re construction. | Т6 |

| Module No. & Topics Covered | Course Outcome No. | No. of Lecture Hours | Pre-Class Activity | Instructional techniques | Assessment | T level |
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| 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 . | CO1 | 20 | Financial Report of a Company | Lecture, Problem solving | Discussion, Questions & Answers | T6 |

| 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. | | | | | | |
| Module - 2: | CO2 | 10 | Introduct | Lecture, | Discussion, | T4 |
| Redemption of | CO2 | 10 | | | · · | 17 |
| preference shares | | | ion to | Problem | Questions | |
| - | | | Redempti | solving | & Answers | |
| Meaning, Legal | | | on of | | | |
| provisions as per | | | preferenc | | | |
| section 55 of | | | e shares | | | |
| Companies Act 2013, | | | c shares | | | |
| 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. | | | | | | |
| Module - 3: Internal | CO3 | 10 | | Lecture, | Discussion, | T6 |
| Reconstruction or | | 10 | | Problem | · · | 10 |
| Capital Reduction | | | | | Questions | |
| Meaning, Objective, | | | | solving | & Answers | |
| 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. Module -4: Amalgamation Meaning of Amalgamation, Types of Amalgamation Merger and Prurchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling or Open of Denning Balance sheet of the Amalgamated Company, Owings, Unrealised Profits, Discharge of Debentures, Discharge of Profits, Discharge of Chempany Owings, Unrealised Profits, Discharge of Chempany of | | | 1 | 1 | Γ | T | ı |
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| Module - 4: Amalgamation Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling Company, Journal entries in the books of Indiana to the state of the Amalgamated Company, Calculation of Coodwill or Capital Reserve. Treatment of Intercompany debts, Intercompany debts, Intercompany objects, Intercompany objects are amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital Module - 5: Answers CO5 10 Lecture, Problem solving Discussion, Questions & Answers Té Answers Teatment of lectrocompany 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 interests in spite of change in rate of interests in spite of change in rate of interest, Issue of new shares to raise additional capital Module - 5: Answers CO5 10 Lecture, Problem solving Answers The Co5 Answers Teature, Problem Solving Answers | Journal entries, | | | | | | |
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| Accounting Entries in | Accounting Entries in | | | | | | |

| the Books of Selling | | | |
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| 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. | | | |

Continuous Internal Assessment

- Written Assignment
- Class test

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: