



### Lesson Plan

**Program:**B.Com **Year:**III<sup>d</sup> **Course Code:** C-301**Course Name:** Corporate Accounting

**Course Objectives:**

**(CO1):** Understand about Issue of Shares and Debentures.

**(CO2):**Understand and analyse about Valuation of goodwill and shares.

**(CO3):**Understand and apply the knowledge about final accounts.

**(CO4):**Understand the scope Consolidated balance sheet.

**Session Duration:**50 minutes

**Participants:**

**Entry level knowledge and skills of students**

- i. Knowledge of basic concepts of accounting.
- ii. Basic knowledge of concepts of share and debenture.

**Equipment required in Classroom/ Laboratory/ Workshop**

- i. Projector &System
- ii. White Board &Marker

**Assessment Schemes**

S. No.	Criteria	Marks (100)
1	CCSU End Term Examination	100

**Course Outcomes** (starting with action-oriented observable and measurable verb)

**(CO1):** Students understand about Issue of Shares and Debentures.

**(CO2):** Students understand and analyse about Valuation of goodwill and shares.

**(CO3):** Students understand and apply the knowledge about final accounts.

**(CO4):**Students understand the scope Consolidated balance sheet.

L. No	Topics	Sub Topics	Date of Implementation	Pedagogy	CO-Covered	Faculty Sign	HoD's Remark with Date
<b>Unit - 1</b>							
1.	Accounting for Share Capital & Debenture	Concept of Issue of Share; Steps involved in the issue; Different classes of Share; Accounting treatment		Improved lecture & Demonstration	CO1		



		for issue of share					
2.	Accounting for Share Capital & Debenture	Issue of Right and Bonus Shares and Questions related with the same		Improved lecture & Demonstration	CO1		
3.	Accounting for Share Capital & Debenture	Forfeiture and Re-issue of Share and Questions related with the same		Improved lecture & Demonstration	CO1		
4.	Accounting for Share Capital & Debenture	Redemption of Preference Share and Questions related with the same		Improved lecture & Demonstration	CO1		
5.	Accounting for Share Capital & Debenture	Issue of Debenture and Questions related with the same		Improved lecture & Demonstration	CO1		
6.	Accounting for Share Capital & Debenture	Redemption of Debenture and Questions related with the same		Improved lecture & Demonstration	CO1		
<b>Unit - 2</b>							
7.	Accounting for Special Issue	Meaning of Bonus Share; Conditions for Issue of Bonus Share		Improved lecture	CO1		
8.	Accounting for Special Issue	Important issues relating to bonus shares; Procedure for Bonus Shares		Improved lecture & Demonstration	CO1		
9.	Accounting for Special Issue	Types of Bonus Issue; Source of Bonus Issue; Employees stock option plan – Meaning and important Definition		Improved lecture	CO1		
10.	Accounting for Special Issue	Procedure for Issue of ESOP; To whom ESOP issued; Allotment of ESOP		Improved lecture & Demonstration	CO1		



11.	Accounting for Special Issue	Classification of Employees stock based plans; Measurement of Fair Value; Valuation of Share		Improved lecture & Demonstration	CO1		
12.	Accounting for Special Issue	Meaning of Buy Back; Reasons for Buy Back; Advantages and Disadvantages of Buy Back		Improved lecture & Buzz session	CO1		
13.	Accounting for Special Issue	Objectives and Legal provision of Buy Back; Sources of Buy Back; Conditions for Buy Back; Prohibition for Buy Back		Improved lecture & Demonstration	CO1		
<b>Unit - 3</b>							
14.	Valuation of Goodwill and Share	Meaning of Goodwill; Characteristics of Goodwill; Factors affecting Goodwill of business		Improved Lecture	CO2		
15.	Valuation of Goodwill and Share	Method for Valuation of Goodwill i.e. Super Profit Method; Capitalization Method and problem related to the above method		Improved Lecture & Demonstration	CO2		
16.	Valuation of Goodwill and Share	Method for Valuation of Goodwill i.e. Average Profit Method and problem related to the method		Improved Lecture & Demonstration	CO2		
17.	Valuation of Goodwill and Share	Concept of Share valuation; Types of Share valuation; Factors affecting valuation of shares		Improved Lecture & Demonstration	CO2		
18.	Valuation of Goodwill and Share	Methods of Share valuation i.e. The Asset approach, The Income Approach and the market approach		Improved Lecture & Demonstration	CO2		
19.	Valuation of Goodwill and	Problems related to the method of valuation of shares		Improved Lecture & Buzz Session	CO2		



	Share						
20.	Valuation of Goodwill and Share	Meaning of Underwriting and Underwriting commission; Need for Underwriting; Legal provision related to underwriting commission		Improved Lecture	CO2		
21.	Valuation of Goodwill and Share	Definition of Certain terms; Accounting treatment for underwriting; Determination of liability of underwriters		Improved Lecture	CO2		
22.	Valuation of Goodwill and Share	Problems related to the underwriting of shares		Demonstration & Buzz Session	CO2		
<b>Unit - 4</b>							
23.	Final Accounts	Final Account Meaning; Objectives of Final Account Preparation; Components and types of Financial Statement		Improved Lecture & Buzz Session	CO3		
24.	Final Accounts	Legal provisions related to Companies Act, 2013; Difference between Profit & Loss Account & Profit & Loss Appropriation Account		Improved Lecture & Demonstration	CO3		
25.	Final Accounts	Computation of Managerial Remuneration; Dividend Distribution Rules		Improved Lecture & Demonstration	CO3		
26.	Final Accounts	Provisions related to the Preparation and Presentation of Statement of Profit and Loss		Improved Lecture & Demonstration	CO3		
27.	Final Accounts	Provisions related to the Preparation and Presentation Of Balance Sheet		Improved Lecture & Demonstration	CO3		



28.	Final Accounts	Accounting Treatment of Provision for taxation		Improved Lecture & Demonstration	CO3		
29.	Final Accounts	Problems related to the preparation of Financial Statement		Improved Lecture & Buzz Session	CO3		
<b>Unit –5</b>							
30.	Accounts of Holding Company	Concept of Holding Company & Subsidiary Company; Rationale for Holding Company		Improved Lecture	CO4		
31.	Accounts of Holding Company	Advantages and Disadvantages of Holding Company; objective and Scope of Consolidated Financial Statement		Improved Lecture	CO4		
32.	Accounts of Holding Company	Advantages and Disadvantages of Consolidated Financial Statement; Calculation of Pre and Post Acquisition Profit and Loss		Improved Lecture & Demonstration	CO4		
33.	Accounts of Holding Company	Calculation of Cost of Control; Pre-Acquisition Reserves; Revenue Profits and Minority Interest		Improved Lecture & Demonstration	CO4		
34.	Accounts of Holding Company	Problems related to calculation of pre and post acquisition profit and loss; revenue profit; cost of control and minority interest		Demonstration & Buzz Session	CO4		
35.	Accounts of Holding Company	Treatment of Fictitious Asset; Treatment of Goodwill; Treatment of unrealized profit; and contingent liability		Improved Lecture & Demonstration	CO4		
36.	Accounts of Holding Company	Treatment of Unclaimed Dividend; Bonus Share; Dividend and Debenture		Improved Lecture & Demonstration	CO4		
37.	Accounts of Holding	Presentation of Accounts by Holding		Improved Lecture &	CO4		



	Company	Company		Demonstration			
38.	Accounts of Holding Company	Problems related to the preparation of Consolidated Financial Statement		Demonstration & Buzz Session	CO4		
<b>Revision</b>							
39.	<b>Unit 1</b>	Question Paper		Group Discussion			
40.	<b>Unit 2</b>	Question Paper		Group Discussion			
41.	<b>Unit 2</b>	Question Paper		Group Discussion			
42.	<b>Unit 3</b>	Question Paper		Group Discussion			
43.	<b>Unit 3</b>	Question Paper		Group Discussion			
44.	<b>Unit 4</b>	Question Paper		Group Discussion			
45.	<b>Unit 4</b>	Question Paper		Group Discussion			
46.	<b>Unit 5</b>	Question Paper		Group Discussion			
47.	<b>Unit 5</b>	Question Paper		Group Discussion			

**Text Books:** Dr. S.M Shukla, Dr. K. L. Gupta, Corporate Accounting; Dr. S.K Singh, Dr. B.K Mehta, Corporate Accounting

**Reference Books:** Gupta R.L., Radhaswamy M., Corporate Accounting (Sultan Chand & Sons); Raj Kumar Sah, Corporate Accounting

**Journals:** Scientific Research Publishing; International Journal of Advanced Research in Management and Social Sciences

**Electronic Database:**

[https://www.researchgate.net/publication/282331448 Corporate Accounting Fraud A Case Study of Satyam Computers Limited](https://www.researchgate.net/publication/282331448_Corporate_Accounting_Fraud_A_Case_Study_of_Satyam_Computers_Limited)

<https://garph.co.uk/IJARMSS/July2015/20.pdf>