

## CC: 203: Corporate Accounting: I (Core Course)

Theory: Credit: 4 ( 100% )

Total Marks: 100

Unit	Topics Covered under unit	Wt.
I	<p><b>Shares and Share capital</b></p> <p>Meaning of share and share capital; Types of shares ; Types of share capital; Depository system- meaning, Merits and demerits ; Difference between reserve capital and capital reserve; Meaning of over subscription and under subscription; Calls in advance and calls in arrears; Issue of shares at par, premium and discount; Provisions in act for premium and discount; Forfeiture of shares;</p> <p>Example on Issues, Forfeiture and Re-issues of shares excluding Pro-rata allotment. (Entries in the journal and balance sheet effect).</p>	25 %
II	<p><b>Issue of Bonus Shares</b></p> <p>Meaning; Reasons for issue of bonus shares; Methods of giving bonus; Legal provisions; SEBI guidelines for issue of bonus shares-2000.</p> <p>Example on issue of bonus shares and making partly paid shares fully paid (Entries in the journal and balance sheet effect).</p>	20%
III	<p><b>Splitting of Shares</b></p> <p>Meaning of alteration of share capital; Conditions for the alteration of share capital; Methods of altering share capital; Alteration in the form of share capital; Diminution of capital.</p> <p>Examples on alteration in the form of share capital.</p>	15%
IV	<p><b>Final Accounts of Companies</b></p> <p><b>A. Basic Terms: (20%)</b></p> <p>Dividend; Proposed Dividend; Interim dividend; Unclaimed dividend; Dividend equalization fund; Less tax dividend; Provisions and reserve; General reserve; Contingency reserve; Debenture redemption fund.</p>	40%

	<b>B. Preparation of Final accounts in horizontal form (20%)</b>  Adjustment; Valuation of stock; Depreciation; Pre-paid expenses; Pre-received income, Interest on debenture; Provisions and reserve; Dividend; Contingent liability.	
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**Reference Books:**

1. Advanced Accountancy, Volume-2, By S. N. Maheshwari ( Vikas Publishing House, New Delhi.)
2. Corporate Accounting - By Dr. V. K. Goyal ( Excel Books, New Delhi.)
3. Principles & Practice of Accountancy – R. L. Gupta & V. K. Gupta (Sultan Chand and Sons, New Delhi).
4. Corporate Accounting-I, By S. Anil Kumar, V. Rajesh Kumar, B. Mariyappa.(Himalaya Publishing House, Mumbai).