

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI
Course Schedule: June - November 2024

Department : **COMMERCE**
Names of the Faculty : **MS. EVANGEL AAZHIMA XT**
Course title : **CORPORATE ACCOUNTING**
Course code : **19CM/MC/CA54**
Shift : **I**

Week & No. of hours	Units & Topics	Teaching Methodology	Text & References	Method of Evaluation
Jun 19 – 26, 2024 (Day Order 1 - 6)	Unit 1 Financial Reporting 1.1 Disclosure in Annual Accounts – Notes forming Part of Financial Statements 1.2 Corporate Governance and Disclosure 1.3 Disclosure Relating to Financial Statements (Notes to Accounts)	Lecture Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting and R.L Gupta and M. Radha Swamy Advanced Accountancy Vol. II	Continuous Assessment & other components
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1.4 Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities Notes to Statement of Profit and Loss - Notes to Statement of Balance Sheet - Simple Problems	Lecture and Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting and R.L Gupta and M. Radha Swamy Advanced Accountancy. Jain S. P and Narang K. L., Advanced Accountancy (Vol- II)	Continuous Assessment & other components
July 5 – 12, 2024 (Day Order 1 - 6)	1.4 Final Accounts of a Company – Adjustments - Managerial Remuneration - Proposed Dividend - Provision for Income Tax - Provision for Depreciation - Sale / Purchase of Fixed Assets	Lecture and Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting and R.L Gupta and M. Radha Swamy	Continuous Assessment & other components

			Advanced Accountancy. Vol. II	
July 15 – 23, 2024 (Day Order 1 - 6)	Unit 2 Preparation Of Cash Flow Statements Cash Flow Analysis 2.1 Preparation of Cash Flow Statements as per AS- 3, ICAI Significance and Limitation of Cash Flow Statement. -Simple Problems Cash Flow Analysis	Lecture	T.S Reddy and Hari Prasad Reddy, Management Accounting Corporate Accounting by Naseem Ahmed, Ashok Sharma and Rajender Kumar	Continuous Assessment & other components
July 24 – 31, 2024 (Day Order 1 - 6)	Preparation of Cash Flow Statement as per Ind AS 3 - Advanced Problems with adjustments - Proposed Dividend - Provision for Income Tax - Provision for Depreciation - Sale / Purchase of Fixed Assets	Lecture and Problem Solving	T.S Reddy and Hari Prasad Reddy, Management Accounting	Continuous Assessment & other components
Aug 1 – 5, 2024 (Day Order 1 - 3)	Unit 3 Valuation Of Goodwill And Shares 3.1 Meaning, Need and Factors to be considered for Valuing Goodwill and Shares	Lecture Problem Solving	Corporate Accounting T.S Reddy and Hari Prasad Reddy, Advanced Accountancy. Jain S. P and Narang K. L., Advanced Accountancy (Vol- II)	Continuous Assessment & other components
Aug 6 – 10, 2024	C.A. Test – I			

Aug 12 – 14, 2024 (Day Order 4-6)	3.2 Methods of Valuation of Shares - Intrinsic Value,	Problem Solving	T.S Reddy and Hari Prasad Reddy, Management Accounting Jain S. P and Narang K. L., Advanced Accountancy (Vol-II)	Continuous Assessment & other components
Aug 16 – 23, 2024 (Day Order 1-6)	-Yield Value, Earning Capacity - Fair Value	Problem Solving	T.S Reddy and Hari Prasad Reddy, Management Accounting Jain S. P and Narang K. L., Advanced Accountancy (Vol-II)	Continuous Assessment & other components
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3.3 Methods of Valuation of Goodwill – -Average Profits -Super Profit	Lecture and Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting and R.L Gupta and M. Radha Swamy Advanced Accountancy.	Continuous Assessment & other components
Sep 4 – 11, 2024 (Day Order 1-6)	Unit 4 Amalgamation and Absorption 4.1 Meaning and Difference 4.2 Calculation of Purchase Consideration for Amalgamation,	Lecture and Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting and R.L Gupta and M. Radha Swamy Advanced Accountancy.	Continuous Assessment & other components

	Merger and Purchase			
Sep 12 - 20, 2024 (Day Order 1- 6)	4.3 Accounting Treatment in the Books of the Purchasing Company and the Vendor Company for Merger and Purchase excluding Intercompany Holdings	Lecture and Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting and R.L Gupta and M. Radha Swamy Advanced Accountancy.	Continuous Assessment & other components
Sep 23 - 26, 2024 (Day Order 1-4)	4.3 Accounting Treatment in the Books of the Vendor Company for Merger and Purchase excluding Intercompany Holdings	Lecture and Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting and R.L Gupta and M. Radha Swamy Advanced Accountancy.	Continuous Assessment & other components
Sep 27 – Oct 3, 2024	C.A. Test – II			
Oct 4 – 5, 2024 (Day 5 & 6)	5.2 Internal Reconstruction – Types and Legal Provisions Accounting Procedure. Simple Problems	Problem Solving	T.S Reddy and A. Murthy, Corporate Accounting by Tulsian Corporate Accounting by R.L Gupta and M. Radha Swamy	Continuous Assessment & other components
Oct 7 - 15, 2024 (Day Order 1 to 6)	5.3 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction - Simple Problems	Problem Solving	Corporate Accounting and R.L Gupta and M. Radha Swamy, Advanced Accountancy.	Continuous Assessment & other components

Oct 16 - 22, 2024 (Day Order 1 to 6)	5.3 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction - Advanced Problems	Problem Solving	Corporate Accounting and R.L Gupta and M. Radha Swamy, Advanced Accountancy.	Continuous Assessment & other components
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION			

Other components:

- Testing on various Accounting Schedules and Journal entries – 23rd August 2024 – 30th September (20 marks)
- MCQ and problem solving– 20th September 2024 (30 marks)