## STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

**Course Schedule: June - November 2024** 

**Department** : COMMERCE

Names of the Faculty
Course title
: MS. EVANGEL AAZHIMA XT
: 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,	Unit 1	Lecture	T.S Reddy and A.	Continuous
2024	Financial Reporting	Problem Solving	Murthy, Corporate	Assessment &
(Day Order 1 -	1.1 Disclosure in Annual Accounts – Notes		Accounting and	other components
6)	forming Part of		R.L Gupta and M.	
	Financial Statements		Radha Swamy	
	1.2 Corporate Governance and Disclosure		Advanced	
	1.3 Disclosure Relating to		Accountancy Vol.	
	Financial Statements (Notes to Accounts)		II	
Jun 27 – July 4,	1.4 Preparation of Profit and	Lecture and	T.S Reddy and A.	Continuous
2024	Loss Account and Balance Sheet of	Problem Solving	Murthy, Corporate	Assessment &
(Day Order 1 -	Corporate Entities		Accounting and	other components
6)	Notes to Statement of Profit and Loss		R.L Gupta and M.	
	- Notes to		Radha Swamy	
	Statement of Balance Sheet		Advanced	
	- Simple Problems		Accountancy.	
			Jain S. P and	
			Narang K. L.,	
			Advanced	
			Accountancy	
			(Vol- II)	
July 5 – 12, 2024	1.4 Final Accounts of a	Lecture and	T.S Reddy and A.	Continuous
(Day Order 1 -	Company – Adjustments - Managerial Remuneration	Problem Solving	Murthy, Corporate	Assessment &
6)	- Proposed Dividend		Accounting and	other components
	<ul><li>-Provision for Income Tax</li><li>- Provision for Depreciation</li></ul>		R.L Gupta and M.	
	- Sale / Purchase of Fixed Assets		Radha Swamy	

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

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

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

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 30<sup>th</sup> September (20 marks)
- MCQ and problem solving– 20<sup>th</sup> September 2024 (30 marks)