

DEPARTMENT OF COMMERCE

SHYAM LAL COLLEGE, UNIVERSITY OF DELHI

Subject- CORPORATE ACCOUNTING			Course & Sem: B.COM. H Sem II	Teacher- Mr. MANISH KUMAR	Hours
S.N.	From	To	Topics		Lectures
Week 1	18-Jan-24	20-Jan-24	Introduction to the term Company and Companies related to Companies Act 2013		2
Week 2	22-Jan-24	27-Jan-24	Introduction to Schedule III of Companies Act 2013		2
Week 3	29-Jan-24	3-Feb-24	Amalgamation (AS-14/Ind AS-103)		3
Week 4	5-Feb-24	10-Feb-24	Amalgamation (AS-14/Ind AS-103)		3
Week 5	12-Feb-24	17-Feb-24	Internal Reconstruction		3
Week 6	19-Feb-24	24-Feb-24	Valuation of Intangible Assets - Goodwill		3
Week 7	26-Feb-24	2-Mar-24	Valuation of Intangible Assets - Shares		3
Week 8	4-Mar-24	9-Mar-24	Value Added Statement, EVA, MVA		3
Week 9	11-Mar-24	16-Mar-24	Issue of Share (including issue of right shares, bonus shares, ESOPs and Buy Back of Shares)		3
Week 10	18-Mar-24	23-Mar-24	Issue and redemption of Debentures and preference shares		3
MID SEMESTER BREAK					
Week 12	1-Apr-24	6-Apr-24	Preparation of financial Statements, Calculation of EPS, Operating Cycle		3
Week 13	8-Apr-24	13-Apr-24	Related Party transaction (AS-18),		3
Week 14	15-Apr-24	20-Apr-24	Ratio Analysis		3
Week 15	22-Apr-24	27-Apr-24	Meaning need and objectives of Corporate Financial Reporting (Annual Report)		3
Week 16	29-Apr-24	4-May-24	XBRL Reporting- Drafting of Notes		3
Week 17	6-May-24	11-May-24	Segment Reporting (AS-17), Sustainability Reporting, TBL Reporting and CSR Reporting		3
Dispersal of Classes (12th May 2024)					
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Teaching Methods :

- 1 LECTURES
- 2 PRESENTATIONS
- 3 PROJECTS

Units	Topics	Hrs
Unit 1	Accounting for share capital and Debenture	6
Unit 2	Financial Statements	12
Unit 3	Valuation of G/w and shares	9
Unit 4	Amalgamation and Internal reconstruction	9
Unit 5	Corporate Financial Reporting	9
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