



Sh. L. N. Hindu College, Rohtak (Haryana)

Course Plan

Department of Commerce

Program: B. Com Pass 4th Sem

Corporate Accounting – II (4.02)

SCHEME

Course Name	Corporate Accounting - II	Course Type	Theory
Course Code	4.02	Class	B. Com 4 th Sem
Instruction Delivery	Per week Lectures: 4, Tutorial:1, Practical: - Total No. Classes Per Sem: 60(L), 15(T), -(P) Assessment in Weightage: Sessional (20%), End Term Exams (80%)		
Course Coordinator	Dr Shalu	Course Instructors	Theory: Dr Shalu

COURSE OVERVIEW

After completing the course, the student shall be able to: Develop an understanding of accounting for Amalgamation and Mergers, Internal Reconstruction, Holding Companies, Liquidator' Final Statement of Account.

PREREQUISITE

Issue of Share Capital, Redemption of Preference Shares, Issue of Debentures, Final Accounts of Companies

COURSE OBJECTIVE

After completing this course, students will be able to:

Demonstrate knowledge of the accounting techniques used in corporations, including accounting for stock transactions.

Discuss the various types of corporate investments, differentiating between influential and non-influential investments.

Apply the tools of financial analysis to perform horizontal and vertical analysis.

COURSE OUTCOMES (COs)

After the completion of the course, the student will be able to:

CO No.	Course Outcomes
1	Understand details related to company accounts and aspects related with Amalgamation and Understand External Reconstruction
2	Analyze the accounting procedure for Liquidation of Shares.
3	Understanding Final Accounts of Banking Companies
4	Understanding Accounts of Holding Companies.



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COURSE CONTENT

Content
<p>Unit- I Internal Reconstruction; External Reconstruction in the nature of merger and purchase.</p> <p>Unit- II Liquidation of a company; Financial reporting for financial institutions.</p> <p>Unit- III Final Accounts of Banking Companies.</p> <p>Unit- IV Accounts of Holding Companies.</p>

LESSON PLAN (THEORY AND TUTORIAL CLASSES)

L. No	Topic to be Delivered	Tutorial Plan	Unit
1	Liquidation of Companies	Practice questions on Liquidation	3
2-3	Liquidator's Final Statement of Accounts		
4	Calls in arrears		
5	Calls in Advance		
6-10	Questions on Liquidation		
11	Holding Companies	Practice Questions on Holding Companies	2
12	Consolidated Balance Sheet		
13	Case of Wholly owned Subsidiary		
13	Case of Partly owned Subsidiary		
14	Pre acquisition and post acquisition		
15-16	Minority Interest		
17-25	Questions on Holding companies		
26	Amalgamation of Companies	Practice Questions on Purchase Consideration	1
27	Purchase Consideration		
2-29	Journal Entries related with		



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	Transferor Company		
30-31	Journal Entries related with Transferee Company		
32-46	Practical Questions		
47-48	Distinction between Internal and External Reconstruction	Practice Questions on Internal Reconstruction	
49-55	Questions on Internal Reconstruction		
56	Non Performing Assets		
57-58	Questions on Mutual Funds	Practice questions on Banking Companies	4
59-60	Accounts of Banking Companies		
61	Format of P&L A/c		
62	Format of Balance Sheet		
63	Non Performing Assets		
64-65	Provisioning or Prudential Norms		
66	Schedules of P&L A/c		
67	Schedules of Balance Sheet		
68-70	Questions on Banking Companies		

Text Book

Goel, D.K., Corporate Accounting. Arya Publications, New Del

Reference Books

Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.

Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.

Monga J.R. ,Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur Paper Bags, Noida.

Web/Links for e-content

- https://books.google.co.in/books/about/Corporate_Accounting.html?id=xhc5EAAAQBAJ&redir_esc=y
- https://cc.bingj.com/cache.aspx?q=corporate+accounting+book&d=4814787533234104&mk t=en-IN&setlang=en-US&w=HP74t9fbLoiNg12g_5w480kgaDx5kJiz

PRACTICE QUESTIONS (QUESTION BANK)

S No	Problem
1	What is Internal Reconstruction?
2	Purchase Consideration



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3	Non performing Assets
4	Consolidated financial statements
5	Meaning of Holding Company
6	Difference between solvency & Liquidation
7	Cost of Control
8	Minority Interest
9	Pre-Acquisition Profit
10	Non Banking Assets
11	Teller System
12	Sub standard Assets
13	The pooling of Interest method
14	Liquidation by Tribunal
15	Contingent Liabilities
16	Schedule 12 of Banking Company
17	Capital Reserve
18	Post acquisition Profit
19	B List of Contributories
20	Objective of Amalgamation
21	Mutual Funds
22	AS -14
23	Distinguish between amalgamation in the nature of merger and amalgamation in the nature of purchase.
24	What is meant by Stock broker? What books are required to be maintained by him?
25	Discuss the inspection of books of accounts & records of a stock broker.
26	Explain the slip system of Bank book keeping. What are its advantages and disadvantages.
27	Explain all the schedules in P&L A/c of Banking Company with imaginary figures.
28	Explain all the schedules in Balance Sheet of Banking Company with imaginary figures.
29	What is NPA? How is income accrued in respect of NPA dealt by the banks.
30	What do you understand by Liquidator's final statement of Accounts? When is it prepared and how?



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31	What is Liquidation of Companies? What are its methods?
32	What is statement of affairs? When is it prepared?
33	Meaning of debenture interest
34	Preference dividend
35	Voluntary winding up
36	How will you prepare a consolidated balance sheet in case of partly owned subsidiary?
37	Distinguish between internal and external reconstruction
38	Alteration of share capital
39	What journal entries are passed in the books of transferor company in case of amalgamation?
40	What journal entries are passed in the books of transferee company in case of amalgamation?