

**UNIVERSITY OF MADRAS**  
**B.Com. (GENERAL) DEGREE COURSE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC05**

**CORE-V: CORPORATE ACCOUNTING**

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

**Inst.Hrs : 6**

**YEAR: II**

**Credits : 4**

**SEMESTER: III**

**OBJECTIVES**

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

**OUTCOME:**

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

**UNIT – I Share Capital**

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

**UNIT – II Debentures & Underwriting**

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

**UNIT – III Final Accounts**

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

**UNIT –IV Valuation of Goodwill & Shares**

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

**UNIT – V Accounting for Insurance Companies**

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**TEXT BOOK:**

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

**BOOK REFERENCE:**

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy,A ,Corporate Accounting ,Margham Publications, Chennai.

**WEB RESOURCE:**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.education.svtuition.org](http://www.education.svtuition.org)