

**DEPARTMENT OF COMMERCE  
SHYAM LAL COLLEGE  
UNIVERSITY OF DELHI**

**Subject- Corporate Accounting**

**Paper- BCH 2.2**

**B.com (H) Sem (IV)**

<b>S.N.</b>	<b>From</b>	<b>To</b>	<b>Topics</b>
Week 1	01-Jan-18	05-Jan-18	Introduction of company, issue of share capital
Week 2	08-Jan-18	12-Jan-18	Forefeiture of share, reissue of shares, concept of book building
Week 3	15-Jan-18	19-Jan-18	Issue of rights and Bonus shares. Buy back of shares
Week 4	22-Jan-18	25-Jan-18	Redemption of preference shares
Week 5	29-Jan-18	02-Feb-18	Redemption of preference shares, Issue of Debentures
Week 6	05-Feb-18	09-Feb-18	Redemption of Debentures
Week 7	12-Feb-18	16-Feb-18	Final Accounts Preparation of profit and loss account and balance sheet of corporate entities.
Week 8	19-Feb-18	23-Feb-18	Final Accounts Disposal of company profits.
Week 9	26-Feb-18	28-Feb-18	Final Accounts-Disposal of company profits. Valuation of Goodwill
	<b>01-Mar-18</b>	<b>07-Mar-18</b>	<b>MID SEMESTER BREAK</b>
Week 10	08-Mar-18	09-Mar-18	Valuation of Shares Concepts and calculation, Amalgamation of Companies Concepts
Week 11	12-Mar-18	16-Mar-18	Amalgamation of Companies- Accounting treatment as per Accounting Standard: 14
Week 12	19-Mar-18	23-Mar-18	Internal reconstruction: concepts and accounting treatment
Week 13	026-03-2018	28-Mar-18	Accounts of Holding Companies Preparation of consolidated balance sheet with one subsidiary company
Week 14	02-Apr-18	06-Apr-18	Accounting for Banking Companies
Week 15	09-Apr-18	13-Apr-18	cash flow statements
Week 16	16-Apr-18	20-Apr-18	cash flow statements
Week 17	23-Apr-18	26-Apr-18	Revision

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<b>Subject- Auditing and Corporate Governance</b>	<b>Paper-BCH 6.1 Sem - VI</b>
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S.N.	From	To	Topics
Week 1	01-Jan-18	06-Jan-18	Basic principles and techniques; classification of audit, audit planning, internal control-internal check and internal audit; audit procedure-vouching and verification of assets and liabilities;
Week 2	08-Jan-18	13-Jan-18	company auditor-qualifications and disqualifications, appointment, rotation, removal, remuneration, rights and duties; auditors report; liabilities of statutory auditors under 2013
Week 3	15-Jan-18	20-Jan-18	special areas of audit: cost audit tax audit, management audit; recent trends in auditing; basic considerations of audit in EDP environment; relevant auditing and assurance standards(AASs).
Week 4	22-Jan-18	27-Jan-18	Corporate governance-theories, models and benefits of corporate governance; policies and governance;
Week 5	29-Jan-18	03-Feb-18	insider trading; rating agencies; green governance/E-governance;; Clause 49 of listing agreement; corporate governance in PSUs whistle blowing
Week 6	05-Feb-18	10-Feb-18	major corporate governance failures-BCCI(UK), Maxwell communication(UK), Enron(USA). Anderson Worldwide(USA), Vivendi(France),
Week 7	12-Feb-18	17-Feb-18	Satyam computer services Ltd., Kingfisher airlines; codes and standards on corporate governance; initiatives in India
Week 8	19-Feb-18	24-Feb-18	business ethics- morality and ethics; business value and ethics; various approaches to business ethics; ethical theories;
Week 9	26-Feb-18	01-Mar-18	ethical governance; corporate ethics; CSR- extension of business ethics
	<b>02-Mar-18</b>	<b>07-Mar-18</b>	<b>MID SEMESTER BREAK</b>
Week 10	08-Mar-18	10-Mar-18	benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.
Week 11	12-Mar-18	17-Mar-18	corporate philanthropy, meaning of CSR, CSR and CR,
Week 12	19-Mar-18	24-Mar-18	CSR and business ethics, CSR and corporate sustainability
Week 13	26-Mar-18	31-Mar-18	CSR and corporate governance, environmental aspects of CSR
Week 14	02-Apr-18	07-Apr-18	CSR provision under the Companies Act 2013, CSR committees
Week 15	09-Apr-18	14-Apr-18	CSR models, drivers of CSR.
Week 16	16-Apr-18	21-Apr-18	codes and standards on CSR, global reporting initiatives, ISO 26000.
Week 17	23-Apr-18	27-Apr-18	Revision and doubt classes.