

**DEPARTMENT OF COMMERCE**

**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI**

| <b>Subject- CORPORATE ACCOUNTING</b> |             |           | <b>Course &amp; Sem: B.COM. P Sem II</b>   |
|--------------------------------------|-------------|-----------|--|
| <b>S.N.</b>                          | <b>From</b> | <b>To</b> | <b>Topics</b>  |
| Week 1                               | 20-Mar-23   | 25-Mar-23 | Introduction to the term Company and Companies related to Companies Act 2013                 |
| Week 2                               | 27-Mar-23   | 01-Apr-23 | Introduction to Schedule III of Companies Act 2013   |
| Week 3                               | 03-Apr-23   | 08-Apr-23 | Amalgamation (AS-14/Ind AS-103)  |
| Week 4                               | 10-Apr-23   | 15-Apr-23 | Amalgamation (AS-14/Ind AS-103)  |
| Week 5                               | 17-Apr-23   | 22-Apr-23 | Internal Reconstruction  |
| Week 6                               | 24-Apr-23   | 29-Apr-23 | Valuation of Intangible Assets - Goodwill  |
| Week 7                               | 01-May-23   | 06-May-23 | Valuation of Intangible Assets - Shares  |
| Week 8                               | 08-May-23   | 13-May-23 | Value Added Statement, EVA, MVA  |
| Week 9                               | 15-May-23   | 20-May-23 | Issue of Share (including issue of right shares, bonus shares, ESOPs and Buy Back of Shares) |
| Week 10                              | 22-May-23   | 27-May-23 | Issue and redemption of Debentures and preference shares                                     |
| Week 12                              | 29-May-23   | 03-Jun-23 | Preparation of financial Statements, Calculation of EPS, Operating Cycle                     |
| Week 13                              | 05-Jun-23   | 10-Jun-23 | Related Party transaction (AS-18),   |
| Week 14                              | 12-Jun-23   | 17-Jun-23 | Ratio Analysis   |
| Week 15                              | 19-Jun-23   | 24-Jun-23 | Meaning need and objectives of Corporate Financial Reporting (Annual Report)                 |
| Week 16                              | 26-Jun-23   | 01-Jul-23 | XBRL Reporting- Drafting of Notes  |
| Week 17                              | 03-Jul-23   | 08-Jul-23 | Segment Reporting (AS-17), Sustainability Reporting, TBL Reporting and CSR Reporting         |