

**DEPARTMENT OF COMMERCE**

<b>SHYAM LAL COLLEGE, UNIVERSITY OF DELHI</b>					
<b>Subject- CORPORATE ACCOUNTING</b>		<b>Course &amp; Sem: B.COM, Sem II</b>		<b>Teacher- DR. MANISHA , MR. MANISH KUMAR</b>	<b>Hours</b>
<b>S.N.</b>	<b>From</b>	<b>To</b>	<b>Topics</b>	<b>Lectures</b>	
Week 1	18-Jan-24	20-Jan-24	Introduction to the term Company and Companies related to Companies Act 2013	<b>2</b>	
Week 2	22-Jan-24	27-Jan-24	Introduction to Schedule III of Companies Act 2013	<b>2</b>	
Week 3	29-Jan-24	3-Feb-24	Amalgamation (AS-14/Ind AS-103)	<b>3</b>	
Week 4	5-Feb-24	10-Feb-24	Amalgamation (AS-14/Ind AS-103)	<b>3</b>	
Week 5	12-Feb-24	17-Feb-24	Internal Reconstruction	<b>3</b>	
Week 6	19-Feb-24	24-Feb-24	Valuation of Intangible Assets - Goodwill	<b>3</b>	
Week 7	26-Feb-24	2-Mar-24	Valuation of Intangible Assets - Shares	<b>3</b>	
Week 8	4-Mar-24	9-Mar-24	Value Added Statement, EVA, MVA	<b>3</b>	
Week 9	11-Mar-24	16-Mar-24	Issue of Share (including issue of right shares, bonus shares, ESOPs and Buy Back of Shares)	<b>3</b>	
Week 10	18-Mar-24	23-Mar-24	Issue and redemption of Debentures and preference shares	<b>3</b>	
<b>MID SEMESTER BREAK</b>					
Week 12	1-Apr-24	6-Apr-24	Preparation of financial Statements, Calculation of EPS, Operating Cycle	<b>3</b>	
Week 13	8-Apr-24	13-Apr-24	Related Party transaction (AS-18),	<b>3</b>	
Week 14	15-Apr-24	20-Apr-24	Ratio Analysis	<b>3</b>	
Week 15	22-Apr-24	27-Apr-24	Meaning need and objectives of Corporate Financial Reporting (Annual Report)	<b>3</b>	
Week 16	29-Apr-24	4-May-24	XBRL Reporting- Drafting of Notes	<b>3</b>	
Week 17	6-May-24	11-May-24	Segment Reporting (AS-17), Sustainability Reporting, TBL Reporting and CSR Reporting	<b>3</b>	
<b>Dispersal of Classes (12th May 2024)</b>					
				<b>46</b>	

**Teaching Methods :**

- 1 LECTURES
- 2 PRESENTATIONS
- 3 PROJECTS

<b>Units</b>	<b>Topics</b>	<b>Hrs</b>
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
		<b>45</b>