

# Sri Sathya Sai College for Women, Bhopal

(An Autonomous College affiliated to Barkatullah University, Bhopal)

(NAAC Accredited 'A' Grade)



## SYLLABUS

### UG

### SESSION- 2023-24

### CLASS: B.Com. II YEAR

### SUBJECT: COMMERCE

*Dr. S. Mathew*

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02/09/23

*S. Tripathi*

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# Sri Sathya Sai College for Women, Bhopal

(An Autonomous College Affiliated to Barkatullah University Bhopal)

Department of Higher Education, Govt. of M.P.

Under Graduate Syllabus (Annual Pattern)

As recommended by Central Board of Studies and approved by the Governor of M. P.

wef 2022-2023

(Session 2023-24)

(NEP-2020)

Class / कक्षा

B.Com. / बी. कॉम.

Year / वर्ष

Second / द्वितीय

Subject / विषय

Commerce / लेखांकन

Course Title / पाठ्यक्रम का शीर्षक

Corporate Accounting / निगमीय लेखांकन

Course Type / पाठ्यक्रम का प्रकार

Major / मेजर I

Credit Value/ क्रेडिट मान

6

Max. Mark/ अधिकतम अंक

30+70 (Minimum Marks 35)

Course Outcome: - After completion of the course, learners will be able to:

1. An understanding of the regulatory environment in which the companies are formed and operate.
2. A Solid foundation in accounting and reporting requirements of the corporations Act and Accounting Standards.
3. Describe the rationale, merits and demerits of issuing bonus shares for a company.
4. Prepare financial statements (Profits & Loss Account, Balance Sheet, etc.) using online software.
5. Analyse the case study of major amalgamations of companies in India.
6. Describe the process of e-filing of annual reports of companies.

## Particular / विवरण

Unit-I	Share: meaning, types, Issue, Forfeiture, Re-issue of shares, Redemption of preference shares, Corporate Social Responsibility.
इकाई-1	अंशों का अर्थ, प्रकार, निर्गमन, हरण, पुनर्निगमन, पूर्वाधिकारी अंशों का शोधन, निगमीय सामाजिक उत्तरदायित्व।
Unit-II	Debenture: meaning, types, Issue, and Redemption of Debentures, Profits & Loss Account, and Balance Sheet of the Company (in brief)
इकाई-2	ऋणपत्र का अर्थ, प्रकार, निर्गमन एवं शोधन, कंपनी का लाभ हानि खाता तथा चिह्न प्रारूप एवं विवरण (संक्षेप में)
Unit-III	Calculations of Profit and loss prior and post incorporation, Liquidation of company, Accounting for liquidation of companies.
इकाई-3	समामेलन के पूर्व एवं पश्चात लाभ और हानि की गणना, कंपनी का परिसमापन, कंपनियों के परिसमापन के लिए लेखांकन
Unit-IV	Goodwill : Concept, types, characteristics/Nature, Valuation of Goodwill, Valuation of shares.
इकाई-4	ख्याति की अवधारणा, प्रकार, विशेषताएँ/प्रकृति, ख्याति का मूल्यांकन, अंशों का मूल्यांकन
Unit-V	Meaning of Holding and Subsidiary Company, preparation of Consolidated Balance sheet of a holding company with one subsidiary company.
इकाई-5	सूत्रधारी एवं सहायक कंपनी का अर्थ, सूत्रधारी कंपनी का समेकित चिह्न तैयार करना—एक सहायक कंपनी के साथ
Unit-VI	Accounting for Merger as per AS 14, Internal Reconstruction of a company as per Indian accounting Standard 14
इकाई-6	भारतीय लेखांकन मानक 14 के अनुसार कंपनियों का संविलियन। कंपनी के आंतरिक पुनर्निर्माण लेखे भारतीय लेखा मानक 14 के अनुसार

Dr. S. Mathew

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Dr.

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S. Tripathi

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**Suggestion Books:-**

1	Mohamed Haanif, Mukherjee Amitabha	Corporate Accounting	Tata Megraw-hill Publusing Company Ltd. New Dehli
2	Gupta R.L and Radhaswamy, M	Corporate Accounting	Sultan Chand & Sons, New Dehli
3	Shukla M.C. Grewal	Advance Accounting	Sultan Chand & Sons, New Dehli
4	Maheshwary & Mahesgwarey	Advance Accounting	Vikas Publication House, New Dehli

**Scheme of Marks:**

**Suggested Continuous Evaluation Methods:**

<b>Maximum Marks: 100</b>		
<b>Continuous Comprehensive Evaluation 30 marks (CCE): Term End Exam Theory 70 marks</b>		
<b>Internal Assessment : Continuous Comprehensive Evaluation (CCE): 30 Marks</b>	There shall be 4 class tests of 10 marks each, out of which the 3 best scores are to be taken into account.	<b>10+10+10= 30</b>
<b>External Assessment: Term End Exam (Theory) 70 (Time : 03:00 Hrs.)</b>	<b>Section (A) 10 Marks</b> (a) Objective questions – 5 (b) Very Short Answer type question – 5 (word limit 50 words) <b>Section (B) 24 Marks:</b> Short Answers Type Questions 1 question from each unit (word limit – 250 words) 4 to be attempted out of 7 given questions <b>Section (C) 36 Marks:</b> Long answer type questions (word limit 500 words) 4 to be attempted out of 7 given questions	<b>10 question 01 marks each - 10</b>  <b>4 question 06 marks each - 24</b>  <b>4 questions 09 marks each - 36</b>
		<b>Total 70</b>

*Dr. S. Anand*

*M. S.*

*15m - 2.9.23*

*S. Tripathi*

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