

DEPARTMENT OF COMMERCE
SYLLABUS FOR B.COM., II YEAR (SEMESTER- IV)

COURSE: 11.4: CORPORATE ACCOUNTING

BLOCK –I ACCOUNTING FOR SHARE CAPITAL

Unit- 1 Issue of Shares

- 1.1 Introduction
- 1.2 Meaning of Shares
- 1.3 Types of Shares
- 1.4 Presentation of Share Capital in Balance Sheet
- 1.5 Accounting Treatment of Issue of Shares
 - 1.5.1 Issue of Shares to Vendors
 - 1.5.2 Issue of Shares to Promoters
 - 1.5.3 Issue of Shares to Public for Cash
 - 1.5.4 Issue of Shares at Par
 - 1.5.5 Issue of Shares at Premium
 - 1.5.6 Issue of Shares at Discount
 - 1.5.7 Over Subscription
 - 1.5.8 Under Subscription
 - 1.5.9 Calls in Arrears
 - 1.5.10 Calls in Advance
- 1.6 Rights Issue and Bonus Shares
- 1.7 Book Building
- 1.8 Summary

Unit- 2 Acquisition of Business and Profits Prior to Incorporation

- 2.1 Introduction
- 2.2 Meaning of Acquisition of Business
- 2.3 Purchase Consideration
- 2.4 Meaning of Profits Prior to Incorporation
- 2.5 Methods of Calculation of Profits Prior to Incorporation
- 2.6 Summary

Unit- 3 Issue and Redemption of Debentures

- 3.1 Introduction
- 3.2 Meaning of Debentures
 - 3.2.1 Features of Debentures
 - 3.2.2 Shareholders Vs. Debenture holders
- 3.3 Types of Debentures
- 3.4 Recording the issue of Debentures
- 3.5 Treatment of Discount on issue of Debentures
- 3.6 Interest on Debentures
- 3.7 Issue of Debentures as Collateral Security
- 3.8 Recording the Redemption of Debentures
- 3.9 Summary

BLOCK –II COMPANY FINAL ACCOUNTS

Unit- 4 Final Accounts-I

- 4.1 Introduction
- 4.2 General Instructions for Preparation of Company Financial Statements
- 4.3 Provisions relating to Accounts of Companies
- 4.4 Provisions pertaining to Company Profit & Loss Account
- 4.5 Form of Company Profit & Loss Account