

**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
**(Deemed To Be University)**  
**(Established Under Sec 3 of Ugc Act, 1956)**  
**Pollachi Main Road, Eachanari Post, Coimbatore - 641021**  
**(For the candidates admitted from 2017 onwards)**  
**DEPARTMENT OF COMMERCE**

**Semester III****L T P C****- - 3 1****17CCU311****CORPORATE ACCOUNTING (PRACTICAL)****Course Objectives :**

1. To enable the students to acquire the basic knowledge in the Issue of Shares and Debentures
2. To understand the concept of treatment of Forfeiture and reissue of shares in Companies
3. To learn to prepare Final Accounts of the Companies in accordance with statutory requirements.
4. To familiarize students to handle the accounts of Holding / Parent Companies and Banking Companies

**Course Outcomes:**

1. Students will be able to post the entries for issue and redemption of Shares and Debentures
2. Students will be able to calculate Goodwill for the companies
3. Students will be able to treat the accounts of Amalgamating Companies as per Accounting Standards of ICAI
4. Students can understand how to prepare accounts of Holding and Banking Companies.

**List of Practical**

1. Prepare Format and Procedure of Amalgamation Companies as per Accounting
2. Prepare Format and Procedure of Accounting for Holding Companies and parent Companies as per Accounting Standard 21
3. Prepare the procedure for valuation of Goodwill of companies under Accounting Standard 37.
4. Financial Reporting Standard (FRS) 10 – Valuation of Goodwill

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5. Prepare final Accounts of Companies as per Accounting Standard
6. Accounting standard for Share
7. Accounting Standards for Debenture

**Note: Record note to be submitted and Viva-voce will be conducted.**

**Suggested Readings:**

**Text Book:**

1. Reddy & Moorthy. (2012) *Corporate Accounting*. [ Vol. 1] Chennai , Margham Publications,

**Reference Books**

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2013) *Advanced Accounts*. [Vol.-II. – Revised Edition]. New Delhi, S. Chand & Co.
2. S.N. Maheshwari, and S. K. Maheshwari. (2013) *Corporate Accounting* [5<sup>th</sup> Edition] New Delhi, Vikas Publishing House.
3. V.K. Goyal and Ruchi Goyal. (2007) *Corporate Accounting*. [3<sup>rd</sup> Edition] New Delhi,. PHI Learning.
4. Jain, S.P. and K.L. Narang. (2014) *Corporate Accounting*. [ Vol – II] New Delhi, Kalyani Publishers,.
5. P. C. Tulsian and Bharat Tulsian. (2017), *Corporate Accounting*. [11<sup>th</sup> Edition] New Delhi., S.Chand.