

DEPARTMENT OF COMMERCE				CLASS: I M.Com				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
II	Major Core	21P2KMC5	Advanced Corporate Accounting	4	6	25	75	100

Nature of Course			
Knowledge and Skill oriented	✓		Employability oriented
			Entrepreneurship oriented

Course Objectives						
<ul style="list-style-type: none"> <li>To impart knowledge on corporate accounting methods</li> <li>To enable the students to understand the procedures of accounting.</li> <li>To enable them to develop skills in the preparation of accounting statements and their analysis.</li> <li>To gain the knowledge about accounting standards and companies' accounts</li> <li>To learn the preparation of accounts of banking companies</li> </ul>						
Unit	Course Contents			Hours	K level	CLO
I	<b>Issue of Share Capital</b> Introduction – Meaning - Issue of Shares – Equity - Preference and Debentures - Redemption of Preference shares and Debentures – Underwriting - Profit prior to Incorporation.			18	Up to K2	CLO 1
II	<b>Final Accounts</b> Introduction - Preparation of Final accounts of Companies as per Schedule III - Valuation of Goodwill and Shares			18	Up to K4	CLO 2
III	<b>Restructuring and Liquidation</b> Introduction - Amalgamations, Absorption and Reconstruction (External and Internal) of Companies – Liquidation - Statement of affairs - Liquidators final statement of account			18	Up to K3	CLO 3
IV	<b>Accounts of Holding companies</b> Introduction - Preparation of Consolidated profit and loss account and Balance sheet (Excluding Inter Company holding, Chain holdings merger and acquisition)			18	Up to K4	CLO 4
V	<b>Accounts for Banking and Insurance companies</b> Introduction - Final accounts and schedules - Preparation of profit and loss account and Balance sheet - Asset classification and Provisioning Norms - Capital Adequacy Norms. Insurance Companies Accounts - Schedules – Final Accounts for Insurance Companies.			18	Up to K5	CLO 5

**Note: Question Paper shall cover 80% Problems & 20% Theory**

### Book for Study

S.P. Jain & K.L Narang, “**Advanced Accountancy**” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

### Books for Reference

1. R.L. Gupta & M. Radhaswamy, “**Advanced Accountancy**” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “**Advanced Accountancy**” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “**Financial Accounting**”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, “**Fundamentals of Advanced Accountancy**”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “**Advanced Accountancy**” Vol-I, Fourth Edition, 2004, Sultan Chand & Sons, New Delhi.

### Web Resources

1. <https://ncert.nic.in/ncerts/l/leac201.pdf>
2. <https://byjus.com/commerce/final-accounts/>
3. <https://www.accountingtools.com/articles/2017/5/9/liquidation>
4. <https://www.yourarticlelibrary.com/accounting/holding-company/meaning-holding-company/holding-company-a-close-view-company-accounts/68346>
5. <https://www.accountingnotes.net/final-accounts/final-accounts-of-general-insurance-companies-accounting/13085>

**Pedagogy:** Chalk & Talk, Exercise, Assignments, & PPTs

**Rationale for Nature of the Course:** Can be professionals in solving advanced problems to pursue higher studies.

### Activities to be given

1. Prepare comprehensive advanced problems on banking, Insurance and electricity companies.
2. Assignment on AS with suitable examples
3. Preparing the students to appear professional courses by giving Advanced Exercise and workout problems on relevant accounts

**Name of the Course Designer:** Dr. Y. Natarajan, Assistant Professor.

## Lesson Plan

Unit	Course Content	Hours	Mode
I	<b>Issue of Share Capital</b> Introduction – Meaning - Issue of Shares – Equity - Preference and Debentures	9	Chalk & Talk, Exercise, PPTs, Quiz
	Redemption of Preference shares and Debentures – Underwriting - Profit prior to Incorporation.	9	
II	<b>Final Accounts</b> Introduction - Preparation of Final accounts of Companies as per Schedule III	9	Chalk & Talk, PPTs, Quiz Exercise
	Valuation of Goodwill and Shares	9	
III	<b>Restructuring and Liquidation</b> Introduction - Amalgamations, Absorption and Reconstruction (External and Internal) of Companies	9	Chalk & Talk, PPTs, Exercise, Quiz,
	Liquidation - Statement of affairs - Liquidators final statement of account	9	
IV	<b>Accounts of Holding companies</b> Introduction - Preparation of Consolidated profit and loss account and Balance sheet (Excluding Inter Company holding, Chain holdings merger and acquisition)	9	Chalk & Talk, PPTs, Quiz Exercise
	Balance sheet (Excluding Inter Company holding, Chain holdings merger and acquisition)	9	
V	<b>Accounts for Banking and Insurance companies</b> Introduction - Final accounts and schedules - Preparation of profit and loss account and Balance sheet - Asset classification and Provisioning Norms	9	Chalk & Talk, Quiz Assignment, PPTs, Exercise,
	Capital Adequacy Norms. Insurance Companies Accounts - Schedules – Final Accounts for Insurance Companies.	9	

### Course Learning Outcomes

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Classify the Accounting aspects of various types of issue of share capital	Up to K2
CLO 2	Analyze & preparation of final accounts and valuation of goodwill	Up to K4
CLO 3	Solve accounting aspects of Amalgamations, Absorption and Reconstruction and liquidation of companies	Up to K3
CLO 4	Examine accounting treatment of holding companies	Up to K4
CLO 5	Appraise accounting treatment for Banking and Insurance companies.	Up to K5

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism , Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A Short Answers		Section B (Either/or Choice)		Section C (Open Choice)	
			No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO 1	Up to K2	3	K2, K2,K2	2	K2&K2	1	K2
	CLO 2	Up to K4	2	K3, K3	2	K4&K4	2	K3& K4
II	CLO 3	Up to K3	2	K2& K3	2	K3&K3	2	K2& K3
	CLO 4	Up to K4	3	K2, K2, K3	2	K4&K4	1	K4
No. of Questions to be asked			5		4		3	
No. of Questions to be answered			5		2		2	
Marks for each question			2		5		10	
<b>Total Marks for each section</b>			<b>10</b>		<b>10</b>		<b>20</b>	

**Distribution of Marks with K Levels CIA I & CIA II**

CIA	K Levels	Section A (Short Answer Questions)	Section B (Either/Or Choice)	Section C (Open Choice)	Total Marks	% of (Marks without choice)
I	K2	6	10	10	26	43.34
	K3	4	-	10	14	23.33
	K4	-	10	10	20	33.33
	<b>Marks</b>	<b>10</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>
II	K2	6		10	16	26.67
	K3	4	10	10	24	40
	K4	-	10	10	20	33.33
	<b>Marks</b>	<b>10</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A MCQs	Section B Short Answers	Section C (Either/or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K1)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K4	2 (K2&K3)	1 (K2)	2 (K3&K3)	1(K4)
3	CLO 3	Up to K3	2 (K2&K3)	1 (K1)	2 (K2&K2)	1(K3)
4	CLO 4	Up to K4	2 (K3&K4)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K5	2 (K3&K4)	1 (K3)	2 (K4&K4)	1(K5)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	2	4	10	-	<b>16</b>	13.33	<b>35</b>
K2	2	4	10	10	<b>26</b>	21.67	
K3	4	2	10	10	<b>26</b>	21.67	<b>21.67</b>
K4	2	-	20	20	<b>42</b>	35	<b>35</b>
K5	-	-	-	10	<b>10</b>	8.33	<b>8.33</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.