

Part B
Programme: Bachelor of Commerce (Semester IV)

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
B.C.-43	Corporate Accounts	75

Course Outcomes: After going through the subject Corporate Accounts, the students will be able to:

1. Understand the meaning of goodwill, its characteristics and the need for its valuation, demonstrate knowledge of the methods used for the valuation of goodwill.
2. Comprehend the meaning of shares, their characteristics, and the need for their valuation, as also apply some of the methods.
3. Interpret and prepare the final accounts of a company during liquidation.
4. Demonstrate an understanding of the preparation of final accounts for a banking company, including schedule-wise Profit & Loss Account and Balance Sheet.
5. Understand the meaning of fund and funds flow along with the objectives, limitations, and uses of a Funds Flow Statement, as also solve problems related to the preparation and interpretation of Funds Flow Statements.

Unit	Contents	No. of Periods
Unit I	1.1 Valuation of Goodwill: Meaning of Goodwill, Characteristics, Need, Methods of Valuation of Goodwill 1.2 Problems on following Method: 1.3 Average Profit Method 1.4 Super Profit Method 1.5 Capitalization Method	13
Unit II	2.1 Valuation of Shares: Meaning of Shares, Characteristics, Need, Methods of Valuation of Shares 2.2 Simple Problems on following methods: 2.3 Net Asset Method 2.4 Yield Method	13
Unit III	Liquidation of Company (Liquidator's Final Statement of Accounts)	13
Unit IV	Final Accounts of Banking Company (Schedule wise Profit & Loss Account & Balance Sheet)	13
Unit V	5.1 Fund Flow Statement: Meaning of Fund & Funds Flow 5.2 Objectives, Limitations, uses of Funds Flow Statement 5.3 Problems on Funds Flow Statement	13
Unit VI	Skill Enhancement Module: 6.1 Visit to any Bank to learn the process of accounting 6.2 Preparation & Submission of Visit Report 6.3 Extract Share Value of any Published Balance Sheet of a Listed Company	10

Skill Enhancement Module Outcomes: After going through the Skill Enhancement Module, the student will be able to:

- a) Gain practical knowledge by visiting a bank and learn about the accounting process and documenting.
- b) Organize and actively participate in a group discussion on relevant corporate accounting topics.
- c) Enhance ability to navigate and interpret the Balance Sheet of a listed company to identify relevant information related to share value calculation.

Reference Books:

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accounts Vol.II
2. R. L. Gupta & M. Radhaswamy, Advanced Accountancy Vol.II Sultan Chand & Sons, New Delhi
3. N. Maheshwari, Advanced Accountancy Vol.II
4. B.D. Agrawal, Financial Accounting Advanced Vol.II
5. Dr. S.M.Shukla, Dr. S.P.Gupta- Corporate Financial Accounting, Sahitya Bhavan Publication, Agra
6. L.N.Copde, D.H.Chaudhary, Dr Raju L. Rathi : Company Accounts.
7. Dr. Arulanandam M. A. & Dr. Ra(Marathi&English)
8. Maheshwari. S. N. : Corporate Accounting, Vikash Publishing House, New Delhi.
9. Prof. Kulat Sharad & Dr. Mohata Ashish P. : Corporate Accounting(Marathi&English), Saijyoti Publication, Nagpur
10. Dr. Golait D.Vasudeo & Dr. Karangale L. K. : Corporate Accounting & Dr Anil Tirkar Prashant Publication, Jalgaon
11. Maheshwari S.N. & Maheshwari S. K. : An Introduction to accountancy Vikas Publication House New Delhi