



Symbiosis College of Arts and Commerce
(An Autonomous College under Savitribai Phule Pune University)

Subject code	Semester III	CORPORATE ACCOUNTING I
Objectives	1) To make aware the students about the conceptual aspect of corporate accounting. 2) To impart knowledge to the students about Preparation of Final Accounts of Companies in Vertical Form with the Provisions of Indian Companies Act 2013.	
Unit	Contents of the syllabus	No. of Lectures
1	ISSUE OF SECURITIES: 1.1 Issue of securities covering section 42,56 and 62 of Companies Act 2013. 1.1.1 Sec (42): Issue of shares by private placement. 1.1.2 Sec (56): Deeming provisions for justifying the issue price 1.1.3 Sec (62): Issue of shares on preferential basis. 1.2 Introduction to the concept Forfeiture of Securities 1.3 Redemption of Preference Shares 1.4 Redemption of Debentures	20
2	COMPANY FINAL ACCOUNTS: 2.1 Preparation of Final Accounts of Companies in Vertical Form with the Provisions of Indian Companies Act 2013.	26
3	ACCOUNTING STANDARDS: 3.1 Review of Indian Accounting Standards 4,5, 9,10,16,29 3.2 Simple Practical Examples of application nature	8
	Total Number of Lectures	54
Suggested Reference Books 1) Advanced Accounts – M. C. Shukla & T. S. Grewal. 2) Advanced Accounts – R. L. Gupta 3) Company Accounts – S.P. Jain & K.L. Narang 4) Advanced Accounts – Paul Sr. 5) Corporate Accounting – Dr. S. N. Maheshwari & S.K. Maheshwari 6) Corporate Accounting- Mukharji & Hanif 7) Accounting Standards – Institute of Chartered Accountants of India.		
Suggested Journals 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India. 2. The Accounting World : ICAI Hyderabad		
Web sites : www.icai.org.in www.icwai.org www.icsi.edu www.accountingcoach.com www.fasb.org www.freewebs/syaccounts.com www.ibsindia.org		