

**(B) Minor Courses (MIC) to be offered by the Department for students of other Departments of Commerce**

Sl. No.	Sem	Type of Course	Course Code	Name of Course	Credits	Marks CIA+ESE (30+70=100)
1.	I	MIC-1	BCAF/MIC-1	Financial Accounting	3	100
2.	II	MIC-2	BCAF/MIC-2	Corporate Accounting	3	100
3.	III	MIC-3	BCAF/MIC-3	Business Finance	3	100
4.	IV	MIC-4	BCAF/MIC-4	Management Accounting	3	100
5.	V	MIC-5	BCAF/MIC-5	Financial Institutions and Market	3	100
6.	V	MIC-6	BCAF/MIC-6	Income Tax Law & Accounting	3	100
7.	VI	MIC-7	BCAF/MIC-7	Investment Management	3	100
8.	VI	MIC-8	BCAF/MIC-8	Goods and Service Tax	3	100
9.	VII	MIC-9	BCAF/MIC-9	Cost Accounting	4	100
10.	VIII	MIC-10	BCAF/MIC-10	Audit and Corporate Governance	4	100

Sub Total = 32

**Note:** The Department may reduce the syllabus of the Minor Courses as per the credit distribution. The Department concerned may also decide practical courses.

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Anupam  
14/06/23

**Group A: Accounting & Finance**  
**Semester-II**  
**BCAF/MIC-2: Corporate Accounting**

**Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

**Learning Outcomes**

After completing the course, the student shall be able to:

1. develop an understanding of accounting for share capital and debentures
2. prepare financial statements of a company
3. understand the accounting for amalgamation and preparation of consolidated balance sheet for Holding Company

**Course Contents**

<b>BCAF/MIC-2: Corporate Accounting</b>		
<b>(Theory: 3 credits)</b>		
<b>Unit</b>	<b>Topics to be covered</b>	<b>No. of Lectures</b>
1	<b>Accounting for Share Capital and Debentures</b>  Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. Relevant AS and IND-AS as applicable Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.	15
2	<b>Financial Statements of a Company</b> Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II .	5
3	<b>Accounting for Amalgamation of Companies and Holding Company</b> Accounting for Amalgamation of Companies including internal reconstruction Preparation of Consolidated Balance Sheet of Holding Company and one Subsidiary	10
	<b>TOTAL</b>	30

**Suggested Readings :-**

1. Goyal, Bhushan kumar, Corporate Accounting Taxman, New Delhi.
2. Tulsian P.C Corporate Accounting, S Chand & Co. New Delhi.
3. Monga, J. R Fundamentals of Corporate Accounting, Mayur paper Backs, New Delhi.
4. Kumar, Alok , Corporate Accounting, Kitab Mahal.
5. Shukla, S. M. Corporate Accounting Shaitya Bhawan Publication Pvt Ltd.

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Note:

1. The question paper pattern shall consists of three parts-

Part- A: Compulsory- consisting of objective/multiple choice type-

Each carrying two marks

10x2=20 marks

Part- B- Short Answer Type- Four questions to be answered out of six questions-

Each carrying five marks

04x5 = 20 marks

Part- C- Long Answer Type- Three questions to be answered out of five questions-

Each carrying ten marks

03x10=30 marks

2. Examination shall not be held on OMR Sheets strictly.

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