

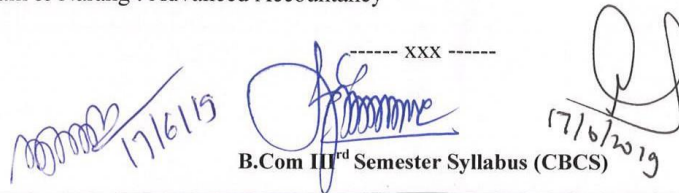
**B.Com IIIrd Semester Syllabus (CBCS)
Corporate Accounting –I**

**Theory = 80
Sessional = 20**

	No. of Lectures
Unit-I : Issue and forfeiture of shares, Re-issue of forfeited shares Meaning of shares, Issue of shares-at par, at premium, at discount (Theory) , Collection of share money Collection at lump sum (Theory) . Collection in Installment Issue of share in consideration of assets etc. Procedure of Issue of shares, Prospectus, Application, Allotment, Pro-rata Allotment of shares, Forfeiture of shares, Reissue of shares, Profit on Re-issue, Journal Entries for Issue of shares, Balance sheet <p style="text-align: right;">(Numerical Problems)</p>	15
Unit-II : Redemption of Debentures Types of Debentures, Methods of Redemption- Redemption in Installment, Redemption in lamp sum, Redemption by conversion, Redemption by purchase in open market, Sinking Fund. – (Theory) Finance for Redemption out of profit, out of fresh Issue Redemption in lump sum Issue at “Par” Redeemable at “Par” Issue at “Discount” Redeemable at “Par” Issue at “Premium” Redeemable at “Par” (Numerical Problems) Issue at “Par” Redeemable at “Premium” Issue at “Discount” Redeemable at “premium” Sinking fund method (Numerical)	10
Unit-III: Redemption of Preference shares Types of Preference shares (Theory) Redemption out of fresh Issue of shares Redemption out of profits Journal Entries for Redemption and Balance sheet after Redemption: (Numerical)	10
Unit-IV: Final Accounts of Joint stock company, Statement Form (Numerical)	15
Unit-V: Profit Prior to Incorporation (Theory and Numerical)	10

Reference Books

1. Maheshwari S.N. : Corporate Accounting
2. Shukla M.C.& Grewal T.S. : Advanced Accounts
3. Mahurkar & Deshpande : Accountancy – I
4. Kolalwar H.R. : New Approach to Accountancy
5. Jain & Narang : Advanced Accountancy


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