



B.Com Honours

Semester 3

Calicut University

Corporate Accounting

Course Code: COM3CJ202 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM3CJ202

Course Title: Corporate Accounting

Course Type: Major

Academic Level: 200-299

Credits: 4 Credits

Course Summary: This course explores the accounting entries relating to the issue of shares and debentures of Companies. It also provides the process of issuing bonus shares, right issue, buyback and redemption of shares. A brief outline of accounting for Banking and Life insurance companies are also covered.

Module I: Issue at Par, Premium and Discount

- **Unit 4:** Calls in Arrears- Calls in Advance– Forfeiture (theory only)
- **Unit 3:** Debentures – Introduction -Types- Issue of Debentures

Module I: VAccounting of Banking and Life Insurance Companies

- **Unit 10:** Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems-

Module I: Implement regular quizzes, assignments, and exams to assess students understanding of corporate accounting concepts The practical exercises may cover a range of corporate accounting topics, allowing students to apply their knowledge to real-world situations **References 1, S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.**

- **Unit 2:** R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- **Unit 3:** Broman, Corporate Accounting, Taxmann, New Delhi.
- **Unit 4:** Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.
- **Unit 5:** M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
- **Unit 64:** Course Code COM4CJ203 Course Title CORPORATE REGULATIONS AND GOVERNANCE Type of Course Major Semester IV Academic Level 200-299 Course Details Credit Lecture per week Tutorial per week Practical per week Total Hours
- **Unit 43:** 5 Pre-requisites A basic understanding about various concepts of companies and its management Course Summary This course aims to equip students with a comprehensive understanding of the legal and regulatory environment in which corporations operate. Course Outcome (CO):
- **Unit 65:** COCO Statement Cognitive Level* Knowledge Category# Evaluation Tools used CO1 Develop a comprehensive understanding of the legal and regulatory frameworks governing corporations. UC Examinations Quizzes/ Assignment CO2 Develop skills to

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