



# MANIPAL UNIVERSITY JAIPUR

School of Business & Commerce

Department of Commerce

Course Hand-out

Corporate Accounting | CM 1307 | 4 Credits | 3104

**Course Outcomes:** At the end of the course, students will be able to

[CM1307.1]: Prepare structure of a set of accounts and the annual report

[CM1307.2]: Know the importance of the different schedules that make up the financial statements and how they are linked to enhance skills for exercising of accounting of different financial instruments

[CM1307.3]: Interpret the information held within the statements and why it might not be all it's cracked up to be.

[CM1307.4]: Make use of some of the basic terminology and processes around shares.

## A. SYLLABUS

Issue of Shares and Debentures, Forfeiture and reissue of Shares, Right Issue. Redemption of Preference Shares, Buy – Back of Shares. Underwriting of Shares and Debentures. Acquisition of business. Profit or Loss Prior to Incorporation, Redemption of Debentures. Preparation of Final Accounts of Companies. Statements of Affairs (including deficiency/surplus Account) and Liquidator's Final Statement of Account of the winding up.

## B. TEXT BOOKS

- i. Corporate Accounting- Mukherjee & Hanif, Amitabha Mukherjee Mohammed Hanif, Tata McGraw-Hill Education, 2005.
- ii. Gupta, R L and M Radhaswamy, Financial Accounting, Sultan Chand & Sons, New Delhi.

