



**DR. BABASAHEB AMBEDKAR OPEN UNIVERSITY**  
**SCHOOL OF COMMERCE & MANAGEMENT**  
**B.B.A. (Bachelor of Business Administration)**  
**SEMESTER –II (Core) - Credit -4**  
**CORPORATE ACCOUNTING**

Sr No.	Unit	Writers Name and Contact No.
1	<p><b>Accounting For Share Capital</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Types of Share Capital</li> <li>• Issue of Shares</li> <li>• Share Application and Allotment</li> <li>• Calls in Arrears and Calls in Advance</li> <li>• Issue of share at a Premium, Issue of share at a Discount and Issue of shares for Consideration Other Than Cash</li> <li>• Sweat Equity Shares</li> <li>• Forfeiture of Shares</li> <li>• Reissue of Forfeiture of Shares</li> <li>• Pro-Rata Allotment of Shares</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
2	<p><b>Buy Back of Shares</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Causes/Objectives of Buy Back of Shares</li> <li>• Modes of Buy Back of Shares</li> <li>• Conditions of Buy Back of Shares</li> <li>• Sources of Buy Back of shares</li> <li>• Legal Provision of Buy Back of Shares</li> <li>• SEBI Guidelines</li> <li>• Accounting Treatment pf Buy Back of Shares</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
3	<p><b>Alteration of Share Capital-I</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Various Types of Alteration of Share Capital</li> <li>• Process for Alteration</li> </ul>	

	<ul style="list-style-type: none"> <li>• Accounting Treatment</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
4	<p><b>Alteration of Share Capital-II (Accounting for Bonus Shares and Right Shares)</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Bonus Shares vs. Right Shares</li> <li>• Provision of Companies Act, 2013</li> <li>• SEBI Regulations</li> <li>• Accounting Treatment of Bonus Shares and Right Shares</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
5	<p><b>Redemption of Preference Shares</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Types of Preference Shares</li> <li>• Purpose of Issuing Redeemable Preference Shares</li> <li>• Provision of Companies Act, 2013</li> <li>• Methods of Redemption of Preference Shares</li> <li>• Accounting Treatment of Redemption of Preference Shares (Redemption of Fully Paid-Up Shares / Redemption of Partly Called Up Preference Shares / Redemption of Fully Called but Partly Paid-Up Preference Shares)</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
6	<p><b>Accounting for Debentures</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Types of Debentures</li> <li>• Accounting Treatment of Issue of Debentures at Par/Discount/Premium</li> <li>• Methods of Redemption of Debenture</li> <li>• Accounting Treatment of Redemption of Debenture (Debenture issued at Par and repayable at a Premium / Debentures Issued at a Discount and Repayment a Premium)</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
7	<p><b>Final Accounts of Company-I</b></p> <ul style="list-style-type: none"> <li>• Statutory provisions regarding preparation of company final accounts</li> <li>• Treatment of special items</li> <li>• Tax deducted at source</li> </ul>	

	<ul style="list-style-type: none"> <li>• Advance payment of tax</li> <li>• Provision for tax</li> <li>• Depreciation</li> <li>• Interest on debentures</li> <li>• Dividends, Rules regarding payment of dividend</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
<b>8</b>	<b>Final Accounts of Company-II</b> <ul style="list-style-type: none"> <li>• Preparation of Income statement and balance sheet in vertical form</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
<b>9</b>	<b>Valuation of Goodwill</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Nature of Goodwill</li> <li>• Features of Goodwill</li> <li>• Types of Goodwill</li> <li>• Provisions of Ind AS-103</li> <li>• (Definition of Goodwill, Goodwill recognition and measurement) –</li> <li>• Factors to be considered in valuation of Goodwill</li> <li>• Methods of Valuation of Goodwill <ul style="list-style-type: none"> <li>1. Arbitrary Assessment</li> <li>2. Valuation based on Turnover</li> <li>3. Valuation based on Profit (Simple profit Methods &amp; Super Profit Methods)</li> </ul> </li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
<b>10</b>	<b>Valuation of Shares</b> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Need for valuation of Shares</li> <li>• Factors affecting valuation of shares</li> <li>• Provisions of Ind AS-113</li> <li>• Fair Value Measurement (Definition of Fair Value and Measurement)</li> <li>• Methods of Valuation: <ul style="list-style-type: none"> <li>1. Intrinsic Value Method –</li> <li>2. Yield Method –</li> <li>3. Fair Value Method (Problems) <ul style="list-style-type: none"> <li>• Illustrations</li> </ul> </li> </ul> </li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
<b>11</b>	<b>Underwriting Commission</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of underwriting, Underwriter and underwriting Commission</li> <li>• Need for Underwriting</li> <li>• Advantages of Underwriting</li> </ul>	

	<ul style="list-style-type: none"> <li>• Types of Underwriting</li> <li>• Payment of Underwriting Commission</li> <li>• Journal Entries</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
12	<p><b>Capital Reduction</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Objectives/Causes/Needs of Capital Reduction</li> <li>• Modes of Capital Reduction</li> <li>• The Process of Capital Reduction</li> <li>• Provision of Companies Act, 2013</li> <li>• SEBI Guidelines</li> <li>• FEMA Guidelines</li> <li>• Journal Entries</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
13	<p><b>Liquidation</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning</li> <li>• Modes of Winding Up</li> <li>• Steps for Voluntary Winding up Process of Company</li> <li>• Appointment and Remuneration of Liquidator</li> <li>• Powers and Responsibility of Liquidators</li> <li>• The form of the Liquidator's Final Statement of Account</li> <li>• Incomes and Expenses of Liquidators</li> <li>• Calculation of Capital Deficit</li> <li>• Illustrations</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	
14	<p><b>Recent Accounting Concepts</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Social Responsibility Accounting</li> <li>• Human Resource Accounting</li> <li>• Inflation Accounting</li> <li>• Exercise (MCQ, F/B, True or false, Long question, Short Question, Short notes, Practical question/case study etc.)</li> </ul>	