**Class B.COM II Sem-III**

**Subject : Corporate Accounting**

**Date Topics**

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| July 18 to 31st 2018  | Accounting for share capital : issue of shares |
| August 2018Week IWeek IIWeek IIIWeek IV |  forfeiture and reissue of forfeited shares forfeiture and reissue of forfeited shares Book building: concept & process issue of right and bonus shares; buy back of shares |
| September 2018Week IWeek IIWeek IIIWeek IV |  redemption of preference shares issue and redemption of debentures. Final accounts of companies (excluding computation of managerial remuneration) Final accounts of companies (excluding computation of managerial remuneration) |
| October 2018Week IWeek IIWeek IIIWeek IVNovember 2018Week I | Amalgamation of companies: concept and accounting treatment as per accounting standard 14 Amalgamation of companies: concept and accounting treatment as per accounting standard 14Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.Internal reconstruction: concept and accounting treatment Preparation for final examination |