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

**Subject : Corporate Accounting**

**Date Topics**

|  |  |
| --- | --- |
| July  18 to 31st 2018 | Accounting for share capital : issue of shares |
| August 2018  Week I  Week II  Week III  Week 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 2018  Week I  Week II  Week III  Week 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  2018  Week I  Week II  Week III  Week IV  November 2018  Week I | Amalgamation of companies: concept and accounting treatment as per accounting standard 14  Amalgamation of companies: concept and accounting treatment as per accounting standard 14  Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.  Internal reconstruction: concept and accounting treatment  Preparation for final examination |