

SRM INSTITUTE OF SCIENCE AND HUMANITIES

FACULTY OF SCIENCE AND HUMANITIES

DEPARTMENT OF

CORPORATE SECRETARYSHIP AND ACCOUNTING & FINANCE

LESSON PLAN – EVEN SEMESTER 2018-2019

SUBJECT CODE PART - 3	II YEAR - SEMESTER IV – CORE PAPER - 9	L	T	P	Total of LTP	C
UCC15401	COMPANY ACCOUNTS - II	4	1	0	5	4

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Handled by: S. SIVA KAVITHA

OBJECTIVES

1. To gain accounting knowledge in advanced corporate accounting.
2. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT I - AMALGAMATION AND ABSORPTION

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – (Simple Problems Only)

S.NO	DATE	DAY ORDER	DESCRIPTION
1	05-12-2018	I	Issue of Syllabus – Introduction to Amalgamation
2	06-12-2018	II	Introduction to Absorption
3	07-12-2018	III	Introduction to External Reconstruction
4	10-12-2018	IV	Types of Amalgamation
5	11-12-2018	V	Purchase Consideration
6	12-12-2018	I	Methods of Purchase Consideration
7	13-12-2018	II	ASI4 – For Amalgamation
8	14-12-2018	III	Problems for Amalgamation
9	17-12-2018	IV	Problems for Amalgamation
10	18-12-2018	V	Problems for Absorption
11	19-12-2018	I	Problems for Absorption
12	20-12-2018	II	Problems for External Reconstruction
13	21-12-2018	III	REVISION

UNIT II - HOLDING COMPANIES ACCOUNTS

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Consolidated Balance Sheet (Inter Company Investment Excluded) (Simple Problems Only)

S.NO	DATE	DAY ORDER	DESCRIPTION
14	26-12-2018	IV	Accounts of Holding Companies
15	27 -12-2018	V	Minority Interest
16	28-12-2018	I	Cost of Control
17	02-01-2019	II	Elimination of Common Transactions
18	03-01-2019	III	Elimination of Common Transactions
19	04-01-2019	IV	Unrealized Profits
20	07-01-2019	V	Unrealized Profits
21	08-01-2019	I	Revenue Profit
22	09-01-2019	II	Capital Profit
23	10-01-2019	III	Consolidated Balance Sheet
24	11-01-2019	IV	Consolidated Balance Sheet
25	17-01-2019	V	Consolidated Balance Sheet
26	18-01-2019	I	Consolidated Balance Sheet
27	21-01-2019	II	Consolidated Balance Sheet
28	22-01-2019	III	Consolidated Balance Sheet
29	23-01-2019	IV	Consolidated Balance Sheet
30	24-01-2019	V	REVISION
31	25-01-2019	I	REVISION
32	28-01-2019	II	CYCLE TEST – I
33	29-01-2019	III	CYCLE TEST – I
34	30-01-2019	IV	CYCLE TEST – I

UNIT III - BANK ACCOUNTS

Bank Accounts: Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (As per New provisions). Preparation of Final Accounts for General Insurance: (As per IRDA provisions) – Form A – RA, Form B- PL, Form C- BS – (Excluding Life Insurance)

S.NO	DATE	DAY ORDER	DESCRIPTION
35	31-01-2019	V	Bank Accounts
36	01-02-2019	I	Preparation of Profit and Loss Account with Relevant Schedules
37	04-02-2019	II	Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules
38	05-02-2019	III	Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules
39	06-02-2019	IV	Preparation of Final Accounts for General Insurance
40	07-02-2019	V	Preparation of Final Accounts for General Insurance
41	08-02-2019	I	Form A – RA, Form B- PL, Form C- BS – (Excluding Life Insurance)
42	11-02-2019	II	Form A – RA, Form B- PL, Form C- BS – (Excluding Life Insurance)
43	12-02-2019	III	Form A – RA, Form B- PL, Form C- BS – (Excluding Life Insurance)

UNIT IV - LIQUIDATION OF COMPANY ACCOUNTS

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs

S.NO	DATE	DAY ORDER	DESCRIPTION
44	13-02-2019	IV	Liquidation Accounting
45	14-02-2019	V	Order of Payments and Preferential Payments
46	15-02-2019	I	Liquidators Final Statement of Account
47	18-02-2019	II	Liquidators Final Statement of Account
48	19-02-2019	III	Statement of Affairs
49	20-02-2019	IV	Statement of Affairs
50	21-02-2019	V	REVISION
51	22-02-2019	I	REVISION
52	25-02-2019	II	REVISION
53	26-02-2019	III	CYCLE TEST – II
54	27-02-2019	IV	CYCLE TEST – II
55	28-02-2019	V	CYCLE TEST – II

UNIT V - INFLATION ACCOUNTING

Inflation Accounting (Accounting for Price level changes) – Methods - Limitations - Human Resources Accounting – Mechanized Accounting. (Theory)

S.NO	DATE	DAY ORDER	DESCRIPTION
56	01-03-2019	I	Inflation Accounting
57	04-03-2019	II	Inflation Accounting
58	05-03-2019	III	Methods of Inflation Accounting
59	06-03-2019	IV	Methods of Inflation Accounting
60	07-03-2019	V	Limitations of Inflation Accounting
61	08-03-2019	I	Human Resources Accounting
62	11-03-2019	II	Methods of Human Resources Accounting
63	12-03-2019	III	Mechanized Accounting
64	13-03-2019	IV	Merits of Mechanized Accounting
65	14-03-2019	V	Limitations of Mechanized Accounting
66	15-03-2019	I	REVISION
67	18-03-2019	II	REVISION
68	19-03-2019	III	REVISION
69	20-03-2019	IV	REVISION
70	21-03-2019	V	MODEL EXAMINATION
71	22-03-2019	I	MODEL EXAMINATION
72	25-03-2019	II	MODEL EXAMINATION
73	26-03-2019	III	MODEL EXAMINATION
74	27-03-2019	IV	MODEL EXAMINATION
75	28-03-2019	V	MODEL EXAMINATION

QUESTION PAPER PATTERN – UNIT BASED

EXAMINATION	PART - A	PART - B	TOTAL MARKS
CYCLE TEST I - Unit I and II II – Unit III and IV	9 Questions – Equally Distributed - all to be answered and each carries TWO Marks.	2 Questions – 2 Questions from each Unit – Internal Choice Pattern – Each Carries 16 marks	Part A – 18 Marks and Part B – 32 Marks Total Marks – 50 Marks
MODEL EXAMINATION Full Syllabus	10 Questions – Equally Distributed– Each carries TWO Marks.	5 Questions – 2 Questions from each Unit – Internal Choice – All Questions carry 16 Marks each	Part A – 20 Marks and Part B – 80 Marks Total Marks – 100 Marks
SEMESTER EXAMINATION Full Syllabus	10 Questions – Equally Distributed– Each carries TWO Marks.	5 Questions – 2 Questions from each Unit – Internal Choice – All Questions carry 16 Marks each	Part A – 20 Marks and Part B – 80 Marks Total Marks – 100 Marks

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EVALUATION AND MARKS

1. Internal Examination – 40 Marks

Cycle Test – I – Marks obtained for 50 will be converted to 10

Cycle Test – II – Marks obtained for 50 will be converted to 10

Model Examination – Marks obtained for 100 will be converted to 20

2. Assignment – 5 Marks

5 Marks will be awarded for Assignment/Project/Seminar/Class Work Maintenance

3. Attendance – 5 Marks

Attendance Marks is as

95% and More Attendance – 5 Marks

90% to 94.99% - 4 Marks

85% to 89.99% - 3 Marks

80% to 84.99% - 2 Marks

75% to 79.99% - 1 Mark

Less than 75% - Nil

4. External Examination – 50 Marks

Examination will be conducted at the end of the Semester – marks Obtained for 100 will be converted to 50.

5. Qualification to Higher Semester and Passing Criteria

Student must appear for minimum of Three Subjects in the Current Semester to qualify for higher semester – failure will lead to detention in the present semester

Passing minimum is 50% in End Semester (External) Examination and 50% Overall (Internal and External)

***** Students securing less than 75% Attendance in the semester will be detained in the semester and they have to redo the semester in the forthcoming Academic Year on payment of fees as prescribed by the University**