

**SRM UNIVERSITY
FACULTY OF SCIENCE AND HUMANITIES
DEPARTMENT OF M.COM A&F
LESSON PLAN FOR EVEN SEMESTER 2014 – 2015**

SUBJECT: ADVANCED CORPORATE ACCOUNTING

SUBJECT CODE: PAF14201

STAFF NAME :A.K.KAVITHA

Month	Date	Unit	Topics to be covered	Title of the Book&Author	Chapter
December	Lecture 1	I	Introduction of corporate Accounting	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 2		Preparation of Finan Accounts	CorporateAccounting T.s.Reddy&A.Murthy.	7
	Lecture 3		Schedule VI part I and part II	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 4		Managerial Remuneration	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 5		Dividend delaration out of the past	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 6		Current profit	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 7		Issue of Bonus shares	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 8		Preparation of profit and loss Account	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 9		Balance sheet	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 10		2 problems	CorporateAccounting T.s.Reddy&A.Murthy	7
	Lecture 11	II	Bank Accounts	CorporateAccounting T.s.Reddy&A.Murthy	12
	Lecture 12		Format of profit and loss account	CorporateAccounting T.s.Reddy&A.Murthy	12

	Lecture 13		Format of Balance sheet	CorporateAccounting T.s.Reddy&A.Murthy	12
	Lecture 14		Introduction to Insurance Company Accounts	CorporateAccounting T.s.Reddy&A.Murthy	13
	Lecture 15		Life Insurance	CorporateAccounting T.s.Reddy&A.Murthy	13
	Lecture 16		General Insurancce	CorporateAccounting T.s.Reddy&A.Murthy	13
	Lecture 17		Preparation of Revenue Accounts	CorporateAccounting T.s.Reddy&A.Murthy	13
	Lecture 18		Profit and Loss account	CorporateAccounting T.s.Reddy&A.Murthy	13
	Lecture 19		Balance Sheet	CorporateAccounting T.s.Reddy&A.Murthy	13
	Lecture 20		2 problems	CorporateAccounting T.s.Reddy&A.Murthy	13
JANUARY	Lecture 21	III	Amalgamation of companies introduction	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 22		Meaning and features	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 23		Purchase consideration	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 24		Net assets method lump sum payment	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 25		Intrinsic value of shares	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 26		Accounting entries	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 27		Practical problems	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 28		Absorption	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 29		2 problems	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 30		Reconstruction of companies	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 31		Theory	CorporateAccounting T.s.Reddy&A.Murthy	10
	Lecture 32		2 problems	CorporateAccounting	10

				T.s.Reddy&A.Murthy	
	Lecture 33		Cycle Test 1		
	Lecture 34		External reconstruction	CorporateAccounting T.s.Reddy&A.Murthy	9
	Lecture 35		Internal reconstruction	CorporateAccounting T.s.Reddy&A.Murthy	9
	Lecture 36		Accounting entries	CorporateAccounting T.s.Reddy&A.Murthy	9
	Lecture 37		2 problems	CorporateAccounting T.s.Reddy&A.Murthy	9
	Lecture 38	iv	Winding up of companies	CorporateAccounting T.s.Reddy&A.Murthy	11
FEB	Lecture 39		Modes of winding up	CorporateAccounting T.s.Reddy&A.Murthy	11
	Lecture 40		Accounts relating to Liquidation	CorporateAccounting T.s.Reddy&A.Murthy	11
	Lecture 41		Meaning of liquidation	CorporateAccounting T.s.Reddy&A.Murthy	11
	Lecture 42		Preferential payment	CorporateAccounting T.s.Reddy&A.Murthy	11
	Lecture 43		Role of liquidators and their duties	CorporateAccounting T.s.Reddy&A.Murthy	11
	Lecture 44		Preparation of statement of affairs	CorporateAccounting T.s.Reddy&A.Murthy	11
	Lecture 45		Liquidation final statement of accounts	CorporateAccounting T.s.Reddy&A.Murthy	11
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	Lecture 47		Consolidation of Balance Sheets	CorporateAccounting T.s.Reddy&A.Murthy	14
	Lecture 48		2 problems	CorporateAccounting T.s.Reddy&A.Murthy	14
	Lecture49		Consolidated profit and Loss Account	CorporateAccounting T.s.Reddy&A.Murthy	14
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	Lecture 51		Intercompany holding	CorporateAccounting T.s.Reddy&A.Murthy	14
	Lecture 52		Non controlling interest	CorporateAccounting T.s.Reddy&A.Murthy	14

	Lecture 53		2 problems	CorporateAccounting T.s.Reddy&A.Murthy	14
	Lecture 54		Consolidated cash flow statement	CorporateAccounting T.s.Reddy&A.Murthy	14
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	Lecture 56		1 problem	CorporateAccounting T.s.Reddy&A.Murthy	14
	Lecture 57		1 problem	CorporateAccounting T.s.Reddy&A.Murthy	14
	Lecture 58		2 problems	CorporateAccounting T.s.Reddy&A.Murthy	14
March	Lecture 59		Cycle Test 2		
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	Lecture 62		Revision		
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	Lecture 69		Revision		