

## Semester Lecture Plan

**Name of the College: Government College of Arts, Science and Commerce, Sanquelim**

**Name of Faculty: Khemraj  
Alias Sangam Shet**

**Subject: Advanced Company Accounts**

**Paper code: UCOD117**

**Program/Course: T.Y.B. Com**

**Division: Not Applicable**

**Academic year: 2024 - 2025**

**Semester: VI**

**Total Lectures: 60 Lectures**

**Course Objectives:** To develop accounting skills in students for preparation of financial statements of Limited Companies and for accounting of transactions in the special circumstances of internal and external reconstruction, mergers and acquisitions and valuation of goodwill and shares.

**Student Learning Outcomes:** On completion of this course the students will be able to:

- 1) Prepare Company Final Accounts as per Indian Companies Act 2013.
- 2) Use accounting procedures to solve problems on Internal Reconstruction.
- 3) Solve accounting problems on valuation of Goodwill and Shares.
- 4) Use accounting procedures to solve problems on Mergers, Acquisitions and External Reconstruction.

**Course Learning Outcome:** On completion of the course the students will be able to develop accounting skills for preparation of financial statements of Limited Companies and for accounting of transactions in the special circumstances of internal and external reconstruction, mergers and acquisitions and valuation of goodwill and shares.

Month	Lectures		No. of Lectures	Topics, Subtopics to be covered	Exercise/ Assignment	ICT Tools	Reference Books
	From:	To:					
December 2024 to January 2025	09/12/2024	03/01/2025	05	<b>Unit- I Company Final accounts</b>  Preparation of Statement of Profit and Loss and Balance Sheet. Accounting treatment of special items and adjustments in Company final accounts. Accounting problems with the preparation of the Statement of Profit and Loss and Balance Sheet	Preparation of Companies Final account at least 5 illustrations	Offline Classes	Radhaswami M –Advanced Accountancy.  Jain & Narang –Advanced Accountancy.  Shukla M., Grewal T. Advanced Accounts

**\* Assessment Rubrics**

Component	Max Marks
ISA 1	10
ISA 2	10
Practical	
Project	
Semester End Exam	80

