

Semester Lecture Plan		
Name of the college: Government College of Arts, Science and Commerce. Sanquelim - Goa		
Name of Faculty:Kalashri Lotlikar	Subject:Advanced Company Accounts (DSE 5)	
Paper code:UCOD117	Program/Course: B.com	Division:
Academic year: 2023-24	Semester:VI	Total Lectures:50
Course Objectives: To develop accounting skills in students to for preparation of financial statements of limited companies and for accounting of transactions in the special circumstances of internal and external reconstruction, redemption debentures and valuation of goodwill and shares.		
Course Learning Outcome: At the end of the course students will be able to: To develop accounting skills in students to for preparation of financial statements of limited companies and for accounting of transactions in the special circumstances of internal and external reconstruction, redemption debentures and valuation of goodwill and shares.		

Student Learning Outcome:

At the end of the course Student will be able to: To develop accounting skills in students to for preparation of financial statements of limited companies and for accounting of transactions in the special circumstances of internal and external reconstruction, redemption debentures and valuation of goodwill and shares.

Month	Lectures		No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
	From:	To:					
				Unit1: Company Final Accounts Problem on Company Final Accounts		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.

January	6-01-2025	11-01-2025	4	<p>Problem on Company Final Accounts</p> <p>Problem on Company Final Accounts</p>			
	13-01-2025	18-01-2025	4	<p>Unit1: Company Final Accounts</p> <p>Problem on Company Final Accounts</p> <p>Problem on Company Final Accounts</p> <p>Problem on Company Final Accounts</p>		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.
				Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi:

	20-01-2025	25-01-2025	4	<p>Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).</p> <p>Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).</p> <p>Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).</p>			Kalyani Publishers.
				Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.

February	27-01-2025	1-02-2025	4	Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).			
	3-02-2024	8-02-2024	4	Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III). Valuation of Goodwill: Circumstances under which goodwill is valued, factors affecting value of goodwill, Methods of valuation of Goodwill (Super profit, Future Maintainable Profit and Capitalization of P.M.P.)		For example: Google classroom/Power point presentation/ Moodle LMS	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.

				<p>Valuation of Goodwill: Circumstances under which goodwill is valued, factors affecting value of goodwill, Methods of valuation of Goodwill (Super profit, Future Maintainable Profit and Capitalization of FMP).</p> <p>Practical problems on valuation of goodwill</p> <p>Practical problems on valuation of goodwill</p> <p>Practical problems on valuation of goodwill</p>		
10-02-2025	15-02-2025	4			<p>For example: Google classroom/Power point presentation/</p> <p>Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.</p>	

				Practical problems on valuation of goodwill			
				Practical problems on valuation of goodwill			
	17-02-2024	22-02-2025	4	Practical problem on valuation of goodwill		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.
				Valuation of shares: Meaning and need for Valuation of shares, Factors affecting valuation of shares, Methods of Valuation of shares Practical problem on valuation of shares Practical problem on valuation of shares			
				Practical problem on valuation of shares		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced

March	24-03-2025	1-03-2025	4	<p>Practical problem on valuation of shares</p> <p>Practical problem on valuation of shares</p> <p>Practical problem on valuation of shares</p> <p>Practical problem on valuation of shares</p>			Accountancy. New Delhi: Kalyani Publishers.
	3-03-2025	8-03-2025		<p>Practical problems on Mergers, Acquisitions & External Reconstruction</p> <p>Practical problems on Mergers, Acquisitions & External Reconstruction</p> <p>Practical problems on Mergers, Acquisitions & External Reconstruction</p> <p>Practical problems on Mergers, Acquisitions & External Reconstruction</p>		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.

March	10-03-2025	15-03-2025	4	<p>Practical problem on valuation of shares</p> <p>Practical problem on valuation of shares</p> <p>Practical problem on valuation of shares</p> <p>Practical problem on valuation of shares</p> <p>Practical problem on valuation of shares</p>		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.
	17-03-2025	22-03-2025	4	<p>Practical problems on Mergers, Acquisitions & External Reconstruction</p> <p>Practical problems on Mergers, Acquisitions & External Reconstruction</p> <p>Practical problems on Mergers, Acquisitions & External Reconstruction</p>		For example: Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.

				Practical problems on Mergers, Acquisitions & External Reconstruction			
	24-03-2025	29-03-2025	4	Practical problems on Mergers, Acquisitions & External Reconstruction Practical problems on Mergers, Acquisitions & External Reconstruction Practical problems on Mergers, Acquisitions & External Reconstruction Practical problems on Mergers, Acquisitions & External Reconstruction		Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.
	31-03-2025	4-04-2025	4	Practical problems on Mergers, Acquisitions & External Reconstruction		Google classroom/Power point presentation	Jain, & Narang. Advanced Accountancy. New Delhi:
	7-04-2025	12-04-2025	4	Revision Revision Revision Revision			

Assessment Rubrics

Component	Max Marks
ISA 1	10

ISA 2	10
Practical	
Project	
Semester End Ex	80

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