

			Lecture Plan
Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa			
Name of Faculty: Mr. Shahish Chudu Naik		Subject: COMMERCE	
Paper : CFA-301 Advanced Corporate Accounting	Program: T.Y.B.Com	Division:	
Academic year: 2026-27	Semester: V	Total Lectures: 60	
Course Objectives: Objectives of the Course are: 1. To prepare financial statements of joint stock companies within the framework of Ind AS. 2. To understand the concept of underwriting and calculation of underwriting commission for shares and debentures. 3. To understand the procedure of liquidation of Joint Stock Companies. 4. To understand the concept of redemption of debentures and to familiarise with the procedures and methods of redemption of debentures.			
Expected Course Outcome: After completion of this course, learners will be able to: 1. Prepare final accounts of joint stock companies as per Companies Act 2013 and Ind AS. 2. Calculate underwriting commission and prepare relevant accounts. 3. Prepare statement of affairs, deficiency/surplus account and liquidator’s final statement of accounts. 4. Apply various methods of redemption of debentures with journal entries and ledger postings.			
Student Learning Outcome:			

After completion of this course, the learners will be able to:

1. Prepare final accounts of joint stock companies as per Companies Act 2013 and Ind AS.
2. Calculate underwriting commission and prepare relevant accounts.
3. Prepare statement of affairs, deficiency/surplus account and liquidator's final statement of accounts.
4. Apply various methods of redemption of debentures with journal entries and ledger postings.

Dates	No. of Lectures	Topics / Subtopics	Exercise / Assignment	ICT Tools	Reference Books
19/06/2026 - 20/06/2026	2	Orientation & Introduction to Advanced Corporate Accounting, Overview of syllabus	Read Companies Act provisions	PPT, Blackboard	Mukherjee & Hanif, Modern Accountancy
22/06/2026 - 27/06/2026	4	Unit 1: Preparation of Final Accounts – Ind AS, Schedule III	Identify adjustments in company accounts	PPT, Blackboard	Greval, Gupta & Shukla, Advanced Accounting
29/06/2026 - 04/07/2026	4	Adjustments: Closing Stock, Depreciation, Outstanding and Prepaid Expenses	Solve practice problems	Blackboard	Monga & Ahuja, Advanced Accounting
06/07/2026 - 11/07/2026	4	Adjustments: Proposed Dividend, Unclaimed Dividend, Managerial Remuneration	Numerical problems	Blackboard	R.L. Gupta, Advanced Accountancy

13/07/2026 - 18/07/2026	4	Other Adjustments: Transfer to Reserves, Provision for Bad Debts, Calls in Arrears, Buyback of Shares	Solve practical questions	PPT, Blackboard	Paul, Advanced Accounting
20/07/2026 - 25/07/2026	4	Unit 2: Underwriting of Shares – Introduction, types of underwriting	Mock preparation of company accounts	Blackboard	Mukherjee & Hanif
27/07/2026 - 01/08/2026	4	Calculation of Underwriting Commission as per Companies Act	Write short notes on underwriting	PPT, Blackboard	Greval, Gupta & Shukla
03/08/2026 - 08/08/2026	4	Underwriters, Sub-underwriters, Brokerage, Firm underwriting	Numerical problems	Blackboard	Monga & Ahuja
10/08/2026 - 15/08/2026	4	Problem solving – Underwriting applications	Solve practical problems	PPT, Blackboard	R.L. Gupta
17/08/2026 - 22/08/2026	4	Revision: Underwriting concepts	Assignment on liability of underwriters	Blackboard	Paul, Advanced Accounting
24/08/2026 – 29/08/2026	4	Unit 3: Liquidation of Companies – Meaning, Preferential Payments	Class notes	Blackboard	Mukherjee & Hanif
31/08/2026 - 05/09/2026	4	Preparation of Statement of Affairs, Deficiency/Surplus A/c	Class discussion	PPT, Blackboard	Greval, Gupta & Shukla
07/09/2026 - 12/09/2026	3	Liquidator's Final Statement of Accounts	Practice problems	Blackboard	Monga & Ahuja

21/09/2026 - 26/09/2026	4	Problem solving & revision – Liquidation	Solve numerical examples	PPT, Blackboard	R.L. Gupta
28/09/2026 - 03/10/2026	4	Unit 4: Redemption of Debentures – Concept, Sources of Finance	Numerical assignments	Blackboard	Paul, Advanced Accounting
05/10/2026 - 10/10/2026	4	Methods of Redemption – Sinking Fund, Insurance Policy	Short note on redemption	PPT, Blackboard	Mukherjee & Hanif
12/10/2026 - 14/10/2026	2	Ledger Accounts & Journal Entries for redemption, Conversion of Debentures	Numerical problems	Blackboard	Greval, Gupta & Shukla
19/06/2026 - 20/06/2026	2	Revision of Unit 4	Mock test & revision	PPT, Blackboard	All references

Component	Max Marks
ISA 1	10
ISA 2	10
ISA 3	10
Practical	
Project	
Semester End Exam	80

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