

Guidelines for CBCS revised syllabus w.e.f. 2019-20

MINUTES OF THE MEETING

Course	B.Com(P)
Semester	IV
Subject	CORPORATE ACCOUNTING
Paper No.	BC— 4.2

A virtual meeting to prepare the final guidelines of the above-mentioned paper was held by Department of Commerce, Delhi School of Economics, University of Delhi in collaboration with Mata Sundri College for Women, University of Delhi on 18th November 2020 at 11 am. The meeting was represented by the representative from the Department of Commerce, University of Delhi and the following faculty members teaching Corporate Accounting paper to B.Com.(P) course in different colleges of the University of Delhi.

S.No	Name of Faculty	College
1.	Dr Ritu Sapra	Representative - Department of Commerce, University of Delhi
2.	Ms. Poonam Arora	Convener, Mata Sundri College for Women
3.	Ms. Manpreet Kaur	Mata Sundri College for Women
4.	Dr. Harshmeeta Kaur Soni	Mata Sundri College for Women
5.	Dr. P. C. Tulsian	Ramjas College
6.	Ms. Soumya Sharma	Daulat Ram College
7.	Dr. Geeta Sidharth	Gargi College
8.	Ms. Deepika Kakkar	Dyal Singh Evening College
9.	Mr. Aashish Jain	Sri Venkateswara College
10.	Dr. Mohinder Paul	Ramanujan College
11.	Ms. Navdeep Kaur	Sri Guru Gobind Singh college of commerce
12.	Dr. Gurminder Kaur Arora	Sri Guru Gobind Singh college of commerce
13.	Ms. Shikha Gupta	Kamala Nehru College
14.	Dr. Vishal Pandey	Ramjas College
15.	Dr. Mamta Bhushan	Kamala Nehru College
16.	Ms. Komal Mittal	Kalindi College
17.	Dr. Deepti Singh	Motilal Nehru College (Day)
18.	Dr. Manju Khosla	Gargi College
19.	Ms. Rashi Paliwal	Aditi Mahavidhyalaya
20.	Dr. Chhavi Sharma	Shivaji College
21.	Parul Tomar	Kamala Nehru College
22.	Dr. Madhu Jain	Maitreyi College
23.	Archana Chauhan	Ramanujan College
24.	Mr. Bhupinder	Delhi college of arts and commerce

The course curriculum was discussed and the following guidelines were prepared by the respective members.

LECTURE AND MARKS ALLOCATION

Unit	Particulars	Lectures (Hours)	Marks
1	Accounting for Share Capital and Debentures	20	20
2	Financial Statements of a Company	10	15
3	Cash Flow Statements	5	10
4	Amalgamation of Companies	15	15
5	Accounts of Holding Companies/ Parent Companies	15	15
	Total	65	75

Unit wise Guidelines

Content	Guidelines
<u>Unit I</u> <u>Accounting for Share Capital and Debentures</u>	<ul style="list-style-type: none"> Brief introduction to issue of shares, right shares and debentures. For book building (including reverse book building) focus should be on theory only. In ESOP only fair value method is to be covered. Employee stock purchase and employee stock appreciation is to be avoided. Insurance policy method is to be avoided. Only buy back by listed companies is to be covered.
<u>Unit II</u> <u>Financial Statements of a Company</u>	<ul style="list-style-type: none"> Topics to be excluded <ol style="list-style-type: none"> Diluted EPS AS-20 Deferred tax CDT Concept of managerial remuneration Upto a maximum of 30 items in Trial Balance with upto 10 adjustments in practical questions.
<u>Unit III: Cash Flow Statements</u>	<ul style="list-style-type: none"> Preparation of cashflow statement as per Accounting Standard 3 (Revised) (ICAI): Indirect method only. Overview of Relevant IND AS-7
<u>Unit IV: Amalgamation of Companies</u>	<ul style="list-style-type: none"> Overview of Relevant IND AS 103 the term "reconstruction" is to be used in place of "capital reduction".
<u>Unit V: Accounts of Holding Companies/ Parent Companies</u>	<ul style="list-style-type: none"> Topics to be excluded: <ol style="list-style-type: none"> inter-company holding, chain holding, further acquisition of shares by

	<p>holding company on different dates, d. acquisition of subsidiary with different reporting dates than the acquiring holding company</p> <ul style="list-style-type: none"> • Avoid using the words "necessary ledger accounts". • Overview of Relevant IND AS-110.
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It was resolved to adhere to these guidelines in letter and spirit in order to have consistency and standardization in the teaching learning process.

The meeting ended with a vote of thanks by the convener to Dr. Ritu Sapra, (Department Representative) and to all the respectable faculty members.

Poonam Arora

Ms. Poonam Arora
(Convener)

Ritu Sapra

Dr. Ritu Sapra
(Department Representative)