

## Advanced Corporate Accounting

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### Course Outcome:

#### 1. Knowledge:

- Demonstrate a comprehensive understanding of the treatment of premium on redemption in corporate accounting.
- Explain the purpose of redemption of securities in a corporate setting.
- Analyze and solve complex problems related to journal entries in corporate accounting.

#### 2. Comprehension:

- Summarize the concepts and techniques involved in amalgamation and acquisition of companies.
- Differentiate between the Net Asset Method and Net Payment Method in corporate accounting.
- Evaluate the implications of using the Net Asset Method - Net Payment Method in accounting for mergers and acquisitions.

#### 3. Application:

- Apply the principles of internal reconstruction to resolve financial issues within a company.
- Prepare the necessary accounting entries and documentation for capital reduction.
- Construct a reconstructed balance sheet following an internal reconstruction process.

#### 4. Analysis:

- Analyze the liquidation process of a company and calculate the liquidator's remuneration.
- Evaluate the emerging trends in accounting, including automated accounting processes, cloud-based accounting, artificial intelligence in accounting, and big data.
- Assess the impact of these emerging trends on the efficiency and accuracy of financial reporting.

#### 5. Synthesis:

- Develop strategies for implementing automated accounting processes in a corporate environment.
- Design a cloud-based accounting system that meets the specific needs of a company.
- Propose innovative ways to incorporate artificial intelligence and big data analysis into the accounting function to enhance decision-making and forecasting capabilities.