LOYOLA COLLEGE
(AUTONOMOUS)

Department of **B.com Computer Applications** presents

Guest lecture

Valuation of Goodwill and Shares



Speaker

Dr. CS VINAYAGAMOORTHY V S

Associate
Company director

29th September, 2026

09:00 AM to 10:00 AM

CEL 08

DIRECTOR
Dr. J. A. Charles

ORGANISER
Prof. Immaculate Cynthia A

COORDINATOR
Dr. Sheneela GC

LOYOLA COLLEGE (AUTONOMOUS)

DEPARTMENT OF B.COM COMPUTER APPLICATIONS

GUEST LECTURE ON VALUATION OF GOODWILL AND SHARES

Date: 29/09/2026 Host :Prof Immaculate Cynthia A

Time: 9:00 AM to 10:00 AM Place: Cel 8

Batch/Participants: 2nd year Students of the Department

Director: Dr. J. A. Charles Coordinator: Dr. Sheneela G C

President: Prof. A. Delphine Valarina Asst. Prof : Dr. Maria Selvi S

Resource person : Dr CS Vinayagamoorthy V S

OBJECTIVES OF THE SESSION

The Guest Lecture on Valuation of Goodwill and Shares was organized to provide students with a comprehensive understanding of key concepts in corporate finance and accounting, including shares, bonds, relevant Acts and laws, and the practical methods used in valuing goodwill and shares. The session aimed to strengthen students' conceptual clarity on intricate financial topics and to connect classroom learning with real-world applications in the stock market and the corporate environment.

The session specifically aimed to:

- Introduce students to the fundamental concepts of shares and bonds and the distinctions between them.
- Familiarize students with the relevant Acts and legal provisions governing shares, bonds, and corporate valuation.
- Clarify intricate and often-confused financial topics through comparative explanation.
- Develop students' understanding of the functioning of the stock market and the role of companies within it.

- Introduce students to the concept of goodwill and its significance in business valuation.
- Explain the various methods used for the valuation of goodwill and shares.
- Encourage students to apply theoretical valuation concepts to practical, real-world financial scenarios.
- Strengthen students' analytical and quantitative skills relevant to corporate finance and accounting.

ABOUT THE SESSION

The Department of B.Com (Computer Applications) organized a Guest Lecture on Valuation of Goodwill and Shares to provide students with an in-depth understanding of an important area of corporate finance and accounting. The session was designed to build students' conceptual foundation while connecting theoretical knowledge with its practical application in the financial and corporate world.

The lecture began with an introduction to shares and bonds, outlining the characteristics of each and explaining the key differences between the two instruments. Students were guided to understand how shares represent ownership in a company, while bonds represent a form of debt, along with the implications of each for investors and companies.

The session also covered the relevant Acts and laws governing the issue, transfer, and valuation of shares and bonds. Students were introduced to the legal framework within which companies operate, with emphasis on how regulatory provisions influence corporate financial decisions and investor protection.

Particular attention was given to clarifying intricate and commonly confused topics within corporate finance. The resource person used comparative explanations to help students distinguish between closely related concepts, thereby strengthening their conceptual clarity and reducing common misconceptions.

The lecture also provided students with an overview of the stock market and the functioning of companies in general. Students were introduced to how companies raise capital, how securities are traded, and the broader role the stock market plays in the economy.

A significant part of the session focused on the valuation of goodwill and shares. Students were introduced to various methods used for valuing goodwill, including the Average Profits Method, Super Profits Method, and Capitalization Method, along with approaches for valuing shares such as the Net Asset Method, Yield Method, and Fair Value Method. The resource person explained the practical relevance of these methods in business transactions such as mergers, acquisitions, and restructuring.

The session emphasized the importance of valuation knowledge for students pursuing careers in finance, accounting, and corporate management. By linking theoretical principles with practical valuation techniques, the lecture equipped students with skills relevant to both academic examinations and professional practice.

The interactive nature of the session encouraged students to raise queries and engage in discussion, allowing them to apply the concepts covered to hypothetical scenarios and deepen their understanding of real-world financial valuation practices.

OUTCOMES OF THE SESSION

The programme successfully contributed to students' academic, analytical, and professional development. The key outcomes included:

- Students gained a clear understanding of the differences between shares and bonds.
- Students developed awareness of the Acts and legal provisions governing shares and bonds.
- Students strengthened their conceptual clarity on intricate financial topics.
- Students gained an understanding of the functioning of the stock market and companies in general.
- Students developed an understanding of the concept of goodwill and its significance in valuation.
- Students learned various methods used for the valuation of goodwill and shares.
- Students improved their ability to apply theoretical valuation concepts to practical scenarios.
- Students strengthened their analytical and quantitative skills relevant to corporate finance.

OVERALL ASSESSMENT

The Guest Lecture on Valuation of Goodwill and Shares served as a meaningful academic and developmental initiative of the Department of B.Com (Computer Applications). The programme complemented classroom learning by providing students with an opportunity to develop relevant knowledge, practical abilities, confidence, and broader awareness. The initiative reflected the Department's continued emphasis on student-centred learning, holistic development, continuous improvement, and meaningful engagement beyond the regular classroom.

Co-Ordinator Of B.Com (CA)

Dr Sheneela G C