



Bachelor of Business Administration (BBA General) (Semester II)

Course Code	UM02MABBA02	Title of the Course	Corporate Accounting
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To enable students to analyze the corporate financial statements under different conditions and understand the financial statements in different manner.
	2. To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
	3. To enable students to deal with preparation of Company Final Account.
	4. To enable the students to match with current requirement of corporate world.

Course Content		
Unit	Description	Weightage (%)
1.	Ratio Analysis (Theory and Examples): <ul style="list-style-type: none"> • Meaning of Accounting Ratio • Utility & limitations of Ratio Analysis • Classification of Accounting Ratios • Liquidity Ratios- Current ratio, Liquid ratio, Quick ratio • Profitability Ratios- Gross Profit ratio, Net Profit ratio, Operating ratio, Return on capital employed, Return on Shareholders' funds • Turnover Ratios- Stock turnover ratio, Fixed assets turnover ratio, Debtors turnover Ratio, Creditors turnover ratio • Leverage Ratios- Debt equity ratio, Proprietary Ratio Long term funds to fixed assets ratio • Examples based on maximum two years data with interpretation 	25 %
2.	Preparation of Fund Flow Statement (Theory and Examples): <ul style="list-style-type: none"> • Meaning & importance of Fund Flow Statement and Cash Flow Statement • Difference between Fund Flow Statement and Cash Flow Statement • Statement Showing Changes in Working Capital • Adjusted Profit & Loss Account • Examples: Fund Flow Statement (Vertical form) (Balance Sheet as per revised schedule III, as per Amendments of Companies Act-2013). 	25 %





3.	Preparation of Cash Flow Statement : <ul style="list-style-type: none">• Meaning and Importance of Cash Flow• Preparation of Cash Flow Statement as per AS-3 (Balance Sheet as per revised schedule III, as per Amendments of Companies Act-2013).	25 %
4.	Company Final Accounts : <ul style="list-style-type: none">• Pro-forma of Statement of Profit and Loss and Balance Sheet with necessary notes• Vertical presentation of accounting with notes as per revised schedule III, as per Amendments of Companies Act-2013.	25 %
Note: Weightage of theory should not be more than 20% in each unit.		

Teaching –Learning Methodology	Class Room Teaching
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written(As per CBCSR.6.8.3)	15%
2.	InternalContinuousAssessmentintheformofQuizzes,Seminars,Assignments, Attendance(As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes	
1.	Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
2.	Improve understanding of financial results and trends over time, and provide key indicators of organizational performance with the help of various ratios.
3.	Develop understanding towards Company Final Accounts
4.	Identify the concept of Fund flow statements and its purposes.
5.	Understand the usefulness of cash flow statement and to know how well a company manage its cash position.

Suggested References





Sr.No.	References
1	Advanced Accountancy 1-Maheshwari S N & Maheshwari S K
2	Fundamentals of Financial Accounting- Sehgal Ashok and Sehgal Deepak
3	Advanced Accountancy-Tulsian
4	Advanced Accountancy 1-Gupta Radhaswamy
5	Principals & Practice of Accountancy Gupta R L & Gupta V K
6	Advanced Accountancy-Jain S P & Narang K L
7	Financial Accounting-Khanka S S
8	Financial Accounting-Narayanaswamy

On-line resources to be used if available as reference material

On-line Resources

1. <https://ncert.nic.in/textbook/pdf/leac204.pdf>
2. <https://old.mu.ac.in/wp-content/uploads/2017/01/FINANCIAL-STATEMENT-ANALYSIS.pdf>
3. <https://ncert.nic.in/textbook/pdf/leac205.pdf>
4. <http://www.iimchyderabad.com/econtent/RATIO%20ANALYSIS%20SOLVED%20PROBLEMS.pdf>
5. <https://www.hcpgcollege.edu.in/sites/default/files/6-%20B.COM-II-%20REDEMPTION%20OF%20PREFERENCE%20SHARES%20-%20ENG%20%28BY%20DR.%20ATUL%20KUMAR%20TIWARI%29.pdf>
6. http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc_kasturinagar/wp-content/uploads/2020/06/12115754/balance_sheet_company.pdf
7. <https://www.accountingcoach.com/financial-accounting/explanation>

