



Bachelor of Business Administration (Information System Management)
(BBA ISM IInd Sem)

Course Code	UM02 IDBBS 03	Title of the Course	Corporate Accounting
Total Credits of the Course	04	Hours per Week	4

Course Objectives	1. To develop and enhance accounting writing skill among the students
	2. To impart comprehensive knowledge on redemption of Preference shares and Issue of Bonus Shares
	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.	Financial Statement: An Analysis And Interpretation: (Theory & Example) <ul style="list-style-type: none"> • Meaning and Characteristics of Financial Statement, Purposes ,Advantages and Limitations of Financial Statement, Methods of Analysis Financial Statement: Comparative Statement, Common Size Statements and Trend Analysis 	25 %
2.	Ratio Analysis (Theory and Examples): <ul style="list-style-type: none"> • Meaning of Accounting Ratio • Utility & limitations of Ratio Analysis • Classification of Accounting Ratios 1. Liquidity Ratios- Current ratio, Liquid ratio, Quick ratio 2. Profitability Ratios- Gross Profit ratio, Net Profit ratio, Operating ratio, Return on capital employed, Return on Shareholders’ funds 3. Turnover Ratios- Stock turnover ratio, Fixed assets turnover ratio, Debtors turnover Ratio, Creditors turnover ratio 4. Leverage Ratios- Debt equity ratio, Proprietary Ratio Long term funds to fixed assets ratio • Examples based on maximum two years data with interpretation 	25 %
3.	Issue & Redemption of Preference Shares and Issue Bonus Shares: <ul style="list-style-type: none"> • Issue of Preference shares • Redemption of Preference shares: Guidelines, Procedure , Accounting entries , Balance Sheet after redemption of Preference Shares Issue of Bonus Shares: 	25 %





	Guidelines, Sources, Accounting Entries - Combined examples of redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus)	
4.	Final Accounts of Joints Stock Companies : <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 VI, as per Amendments of Companies Act-2013. 	25 %

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.	The Student will be able to record accounting transactions as per accounting principles and concepts.
2.	The student will gain in -depth knowledge of accounting practices and streamline himself with present corporate scenario.
3.	Familiarize with preparation of final accounts of Joint Stock Company.
4.	Evaluation through Ratios in judging company’s Financial 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.
3. <https://old.mu.ac.in/wp-content/uploads/2017/01/FINANCIAL-STATEMENT-ANALYSIS.pdf>
- 4.
5. <https://ncert.nic.in/textbook/pdf/leac205.pdf>
- 6.
7. <http://www.iimchderabad.com/econtent/RATIO%20ANALYSIS%20SOLVED%20PROBLEMS.pdf>
- 8.
9. <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>
10. http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc_kasturinagar/wp-content/uploads/2020/06/12115754/balance_sheet_company.pdf

