

SARDAR PATEL UNIVERSITY

Programme: BBA (GENERAL)

Semester: II

Syllabus with Effect from: November/December-2011

Paper Code: UM02CBBA04	Total Credit:3
Title Of Paper: Corporate Accounting-I	

Unit	Description in detail	Weighting (%)
I	Issue of Shares: Types of Shares - Provisions relating to issue of shares at Par, Premium and discount- Examples of Issue and Allotment of shares including pro rata allotment (Excluding Forfeiture and reissue of shares)	25 %
II	Issue and Redemption of Debentures Types of Debentures - Accounting entries of issue and redemption of debentures (Examples) - Writing off Debenture Discount (Examples) - Redemption of debentures including purchase of own debenture and conversion of debenture into shares (Examples) Debenture Redemption Fund Method (Examples)	25 %
III	Issue & Redemption of Preference Shares and Issue Bonus Shares Issue of Preference shares - Redemption of Preference shares: Procedure , Accounting entries , Balance Sheet after redemption of Preference Shares - Issue of Bonus Shares: Guidelines, Sources, Accounting Entries - Combined examples of redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus)	25 %
IV	Final Accounts of Joints Stock Companies Examples of Horizontal Presentation with simple adjustments of depreciation, provision of doubtful debts, interest on debenture, writing of debenture discount, preliminary expenses, dividend and provision of tax - Unclaimed Dividend, provision of corporate dividend tax, Contingent Liability, Preliminary Expenses. (Theory Only)	25 %

Basic Text & Reference Books:

- Advanced Accounting 2 - Sehgal Ashok And Sehgal Deepak
- Advanced Accounts - Shukla M C And Grawal T S
- Problems And Solution In Adv Accounting - Gupta R L
- Company Accounts - Gupta R L And Radhaswamy M
- Rathmans Company Accounts Theory Prob. And Solution - Rathman P V And Raju D R
- Accounting Standards And Corporate Accounting Practice - Ghosh T P

