

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA(General)**  
**Semester: III**  
**Syllabus with effect from : JUNE 2012**

<b>Paper Code:</b> UM03CBBA04	<b>Total Credit: 3</b>
<b>Title Of Paper:</b> Corporate Accounting-II	

Unit	Description in detail	Weighting (%)
<b>1</b>	<b>FINAL ACCOUNTS OF JOINTS STOCK COMPANIES (Revised schedule VI)</b> Examples of Vertical Presentation with notes.	<b>25 %</b>
<b>2</b>	<b>ACCOUNTING FOR AMALGAMATION</b> Meaning and Objectives of Amalgamation and Absorption Accounting Treatment of Amalgamation (As Per as 14) Examples based on amalgamation of only two companies, and accounting treatment only in books of purchasing company	<b>25 %</b>
<b>3</b>	<b>RATIO ANALYSIS</b> Meaning of Accounting Ratio Utility & limitations of Ratio Analysis Classification of Accounting Ratios- Liquidity Ratios, Profitability Ratios, Turnover Ratios, & Leverage Ratios Examples based on two years data with interpretation	<b>25 %</b>
<b>4</b>	<b>PREPARATION OF FUND FLOW STATEMENT</b> 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: (1) Fund Flow Statement and (2) Cash Flow Statement	<b>25 %</b>

**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

