

SARDAR PATEL UNIVERSITY
Programme: BBA (Information Systems Management)
Semester: II
Syllabus with effect from: DECEMBER 2011

Paper Code: UM02CBBS05	Total Credits: 3
Title Of Paper: Corporate Accounting	

Unit	Description in detail	Weightage (%)
1	Issue of shares Types of shares – Provision relating to issue of shares at Par, Premium and Discount –Example of Issue and allotment of shares including pro rata allotment (Excluding Forfeiture and reissue of shares)	25 %
2	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 (Example) Debenture Redemption Fund Method (Examples)	25 %
3	Issue and Redemption of Preference Shares and Issue Bonus share 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 Issues of Bonus Shares (Excluding quantum Bonus)	25 %
4	Final Accounts Of Joins Stock Companies Examples of Horizontal Presentation with simple adjustments of deprecation, 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 Accounting – Shukla M C And Grawal T S
- Problems And Solution In Adv Accounting –Gupta R L
- Company Accounts- Gupta R L And Radhaswamy M
- Rothmans Company Accounts Theory Prob. And Solution – Rothman P V And Raju D R
- Accounting Standards And Corporate Accounting Practice- Ghosh T P

