

SARDAR PATEL UNIVERSITY
Programme: BBA (ISM)
Semester: II
Syllabus with Effect from: December-2018

Paper Code: UM02DBBS21	Credit: 3
Subject: Corporate Accounting	Marks: 100
Objectives: To gain knowledge about corporate practices in accounts.	

Unit	Description in detail	Weighting
I	Issue of Shares: <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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 <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: 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 <ul style="list-style-type: none"> • 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 %

Maximum Theory: 40%

Basic Text & Reference Books:

- Advanced Accounting 2 - Sehgal Ashok And SehgalDeepak
- Advanced Accounts - Shukla M C And Grawal TS
- Problems And Solution In Adv Accounting - Gupta RL
- Company Accounts - Gupta R L And RadhaswamyM
- Rathmans Company Accounts Theory Problems And Solution - Rathman P V And Raju DR
- Accounting Standards And Corporate Accounting Practice - Ghosh TP