



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2021-2022

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

Course Code	UM02DBBS71	Subject:	CORPORATE ACCOUNTING I
Total Credits of the Course	03	03 Hours	

Course Objectives:	<ol style="list-style-type: none">1. To develop and enhance accounting writing skill among the students.2. To impart comprehensive knowledge on accounts of issue of shares, redemption of debentures and preference of shares.3. To enable students to deal with preparation of Final accounts with required by corporate world.
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Course Content		
Unit	Description	Weightage* (%)
1.	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%
2.	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%
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	25%



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	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)	
4.	Final Accounts of Joints Stock Companies 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 / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Course outcome: <ol style="list-style-type: none">1. The Student will be able to record accounting transactions as per accounting principles and concepts.2. Practical knowledge for preparation of final accounts required as per Law.3. The student will gain in -depth knowledge of accounting practices and streamline himself with present corporate scenario.4. The student will gain the knowledge of recording accounting entries of redemption of debentures and preference shares. Programme Outcome:



	The overall development of student in the field of accounting practices and enables him with future requirement by corporate world.
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Suggested References:	
Sr. No.	References:
	<p>Basic Text & Reference Books:</p> <ul style="list-style-type: none">❖ 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 Problems And Solution - Rathman P V And Raju DR❖ Accounting Standards And Corporate Accounting Practice - Ghosh TP❖ Corporate Accounting – Maheshwari S N, CA Maheshwari Sharad K, Maheshwari Suneel K, Sultanchand Publishing, 6th Edition.❖ Corporate Accounting, Gupta R L & Radhswamy M, Sultanchand & Sons.❖ Accounting for Business, Srinivasputty R & Appannaiah, Himalaya Publishing House.

On-line resources to be used if available as reference material	
On-line Resources:	
	<ul style="list-style-type: none">❖ https://link.springer.com/chapter/10.1007/978-1-349-09807-1_6❖ https://www.icsi.edu/media/portals/0/SHARE%20CAPITAL%20AND%20DEBENTURES.pdf❖ https://www.accountingnotes.net/debentures/debentures-problems-and-solutions-capital-accounting/12326❖ https://icmai.in/upload/Students/Syllabus2016/Archive/Inter/Paper-12.pdf