

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (Information Technology Management)**  
**Semester: II**  
**Syllabus with effect from: November/December-2011**

<b>Paper Code: UM02CBBI04</b>	<b>Total Credit:3</b>
<b>Title Of Paper: Corporate Accounting - I</b>	

<b>Unit</b>	<b>Description in detail</b>	<b>Weighting (%)</b>
I	<b>Issue of Shares:</b> 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	<b>Issue and Redemption of Debentures</b> 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	<b>Issue &amp; Redemption of Preference Shares and Issue Bonus Shares</b> 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	<b>Final Accounts of Joints Stock Companies</b> 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

