

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (Information Technology Management)**  
**Semester: III**  
**Syllabus with effect from: June-2012**

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| <b>Paper Code: UM03CBB102</b>                  | <b>Total Credit:3</b> |
| <b>Title Of Paper: Corporate Accounting-II</b> |                       |

| <b>Unit</b> | <b>Description in detail</b>  | <b>Weighting (%)</b> |
|-------------|---|----------------------|
| <b>I</b>    | <b>Final Accounts Of Joints Stock Companies (Revised Schedule – VI)</b><br>Examples of Vertical Presentation with schedules.  | 25%                  |
| <b>II</b>   | <b>Accounting For Amalgamation (As Per as – 14)</b><br>Meaning And Objectives Of Amalgamation And Absorption<br>Accounting Treatment Of Amalgamation<br>Examples Based On Amalgamation Of Only Two Companies, And<br>Accounting Treatment Only In Books Of Purchasing Company   | 25 %                 |
| <b>III</b>  | <b>Ratio Analysis</b><br>Meaning Of Accounting Ratio<br>Utility & Limitations Of Ratio Analysis<br>Classification Of Accounting Ratios- Liquidity Ratios, Profitability Ratios,<br>Turnover Ratios, & Leverage Ratios<br>Examples Based On Two Years Data With Interpretation   | 25 %                 |
| <b>IV</b>   | <b>Preparation Of Fund Flow Statement</b><br>Meaning & Importance Of Fund Flow Statement And Cash Flow Statement<br>Difference Between Fund Flow Statement And Cash Flow Statement<br>Statement Showing Changes In Working Capital<br>Adjusted Profit & Loss Account<br>Examples: (1) Fund Flow Statement And (2) Cash Flow Statement | 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

