

**SARDAR PATEL UNIVERSITY**  
**Programme & Subject: BBA (Information Technology Management)**  
**(3 Years)**  
**Semester: II**  
**Syllabus with effect from: December - 2015**

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|-------------------------------------------------|------------------------|
| <b>Paper Code: UM02CBB105</b>                   | <b>Total Credit: 3</b> |
| <b>Title Of Paper: Corporate Accounting - I</b> |                        |

| Unit | Description in Detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Weightage (%) |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| I    | <b>Issue and Redemption of Debentures</b><br>Types of Debentures (Theory)<br>Accounting entries of issue and redemption of debentures (Examples)<br>Writing off Debenture Discount (Examples)<br>Debenture Redemption Fund Method (Examples)                                                                                                                                                                                                                                                                                                          | 25%           |
| II   | <b>(A) Issue &amp; Redemption of Preference Shares</b><br>Procedure and Guidelines (Provisions) for redemption of Preference shares<br>Accounting entries for Issues and Redemption of Preference Shares<br>Balance Sheet after redemption of Preference Shares<br><b>(B) Issue Bonus Shares</b><br>Guidelines for issue of Bonus Shares<br>Sources of Bonus Shares,<br>Accounting Entries for Issues of Bonus Shares (Excluding quantum Bonus)                                                                                                       | 25%           |
| III  | <b>Final Accounts of Joints Stock Companies</b><br>Specimen of Final Accounts of Joints stock company<br>Examples of Horizontal Presentation with simple adjustments of depreciation, provision of doubtful debts, interest on debenture, dividend and provision of tax<br>Theory: Dividend and Interim Dividend, Contingent Liability, Miscellaneous Expenses (Fictitious Assets)<br>Only Specimen: Vertical Presentation of Final Accounts (Balance sheet and Profit and loss account with Notes) of Joint Stock Company as per revised schedule VI | 25%           |
| IV   | <b>Ratio Analysis</b><br>Meaning of Accounting Ratio<br>Utility and Limitation of Ratio Analysis<br>Examples Based on following Ratios:<br>Current Ratio, Liquidity (Quick) Ratio, Debtors Ratio, Net Profit Ratio, Gross Profit Ratio, Stock Turnover Ratio, Return on Capital Employed, Return on Shareholders fund, Earning Per Share, Debt Equity Ratio, Proprietary Ratio<br><b>(Example Based on two years Balance sheet with Interpretation)</b>                                                                                               | 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

