

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (ITM)**  
**Semester: II**  
**Syllabus with effect from: Nov./Dec., 2019**

<b>Paper Code: UM02CBB152</b>	<b>Total Credit:3</b>
<b>Title of paper: CORPORATE ACCOUNTING – I</b>	

**Objective:** The Objective of this paper is to help students to acquire conceptual knowledge of corporate accounting.

Unit	Description in detail	Weighting (%)
<b>I</b>	<b>Issue of Shares:</b> <ul style="list-style-type: none"> <li>• Types of Shares</li> <li>• Provisions relating to issue of shares at Par, Premium and discount</li> <li>• Examples of Issue and Allotment of shares including pro rata allotment (Excluding Forfeiture and reissue of shares)</li> </ul>	<b>25 %</b>
<b>II</b>	<b>Issue and Redemption of Debentures</b> <ul style="list-style-type: none"> <li>• Types of Debentures</li> <li>• Accounting entries of issue and redemption of debentures (Examples)</li> <li>• Writing off Debenture Discount (Examples)</li> <li>• Redemption of debentures including purchase of own debenture and conversion of debenture into shares (Examples)</li> <li>• Debenture Redemption Fund Method (Examples)</li> </ul>	<b>25 %</b>
<b>III</b>	<b>Issue &amp; Redemption of Preference Shares and Issue Bonus Shares</b> <ul style="list-style-type: none"> <li>• Issue of Preference shares</li> <li>• Redemption of Preference shares: Guidelines, Procedure , Accounting entries , Balance Sheet after redemption of Preference Shares</li> <li>• Issue of Bonus Shares: Guidelines, Sources, Accounting Entries - Combined examples of redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus)</li> </ul>	<b>25 %</b>
<b>IV</b>	<b>Final Accounts of Joints Stock Companies</b> Vertical presentation of accounting with notes as per revised schedule VI, as per amendments of Companies Act-2013.	<b>25 %</b>

**Maximum Theory: 40%**

**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 Problems And Solution - Rathman P V And Raju DR
- Accounting Standards And Corporate Accounting Practice - Ghosh T P