

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
B.B.A (ITM) Semester-II

Course Code	UM02CBB172	Title of the Course	CORPORATE ACCOUNTING
Total Credits of the Course	03	Hours per Week	03
Course Objectives:			
<ol style="list-style-type: none"> 1. To understand knowledge of new trends in corporate accounting, issue of share and redemption of shares. 2. To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements 			

Course Content		
Unit	Description	Weightage*(%)
1.	Shares & Debentures: (Theory and Example) <ul style="list-style-type: none"> • Definition of shares • Issue of shares at Par, Premium and discount (Provisions) • Examples of Issue and Allotment of shares including pro rata allotment (Excluding Forfeiture and reissue of shares) • Definition of Debentures • Debenture Redemption Fund Method (Examples) 	25%
2.	Issue & Redemption of Preference Shares and Issue Bonus Shares (Theory & Examples) <ul style="list-style-type: none"> • Issue of Preference shares • Redemption of Preference shares: Guidelines, 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%
3.	Preparation of Fund Flow Statement (Examples) <ul style="list-style-type: none"> • Meaning & importance of Fund Flow Statement • Statement Showing Changes in Working Capital • Adjusted Profit & Loss Account • Examples: Fund Flow Statement 	25%

4.	Preparation of Cash Flow Statement (Theory & Examples) <ul style="list-style-type: none"> • Meaning and Importance of Cash Flow Statement • Difference between Fund Flow Statement and Cash Flow Statement • Preparation of Cash Flow Statement as per AS-III 	25%
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / MCQ (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quiz, 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.	<ul style="list-style-type: none"> • Understand the fundamental of shares and debentures • Develop an understanding of issue of shares and Debentures
2.	<ul style="list-style-type: none"> • Develop conceptual framework of bonus shares • Learn about Issue and redemption of shares
3.	<ul style="list-style-type: none"> • Identify the concept of Fund flow statements and its purposes. • Explain mechanics of preparation of funds flow statement under different approaches.
4.	<ul style="list-style-type: none"> • Understand the usefulness of cash flow statement • To know how well a company manage its cash position

Suggested References:	
Sr. No.	References
1.	Advanced Accountancy 1-Maheshwari S N & Maheshwari S K
2.	Fundamentals of Financial Accounting-Sehgal Ashok and Sehgal Deepak
3.	Advanced Accountancy-Tulsian
4.	Advanced Accountancy 1-Gupta Radhaswamy
5.	Principals & Practice of Accountancy Gupta R L & Gupta V K
6.	Advanced Accountancy-Jain S P & Narang K L
7.	https://www.accountingcoach.com/financial-accounting/explanation
8.	https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf
