

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar
B. B. A. (Honours) Information Technology Management Program
Semester – III
UM03CBBI08 : Corporate Accounting – II
(w.e.f. June-2016)

Total Credits: 3
Total Marks: 100

Unit 1: Final Accounts of Joints Stock Companies (25%)

- Balance sheet and Profit and loss account (with notes) of Joint Stock Company as per revised schedule VI
- Examples of Vertical Presentation as per revised schedule VI

Unit 2: Accounting for Amalgamation (25%)

- Introduction of Amalgamation, Absorption, Reconstruction
- Objectives of Amalgamation
- Accounting Treatment of Amalgamation
- Examples based on amalgamation of only two companies, and accounting treatment only in books of purchasing company as per **AS-14**

Unit 3: Preparation of Fund Flow Statement (25%)

- Meaning & importance of fund flow statement,
- Statement Showing Changes in Working Capital
- Adjusted Profit & Loss Account
- Fund Flow Statement

Unit 4: Preparation of Cash Flow Statement (25%)

- Meaning and Importance of Cash Flow Statement
- Difference between Fund Flow and Cash Flow Statement
- Preparation of Cash Flow Statement as per **AS-3**

Evaluation: Internal: 40 Marks
External: 60 Marks (Two – Hours Examination)

Reference Books:

1. Advanced Accounting 2 - Sehgal Ashok And Sehgal Deepak
2. Advanced Accounts - Shukla M C And Grawal T S
3. Problems And Solution In Adv Accounting - Gupta R L
4. Company Accounts - Gupta R L And Radhaswamy M
5. Rathmans Company Accounts Theory Prob. And Solution - Rathman P V And Raju D R
6. Accounting Standards And Corporate Accounting Practice - Ghosh T P