

SARDAR PATEL UNIVERSITY

Program: BBA(ITM) (Semester III)

Syllabus with effect from: June-2019

Paper Code: UM03CBBI22	Total Credits: 3
Title of Paper: Corporate Accounting-II	

Objective: Objective: The Objective of this paper is to help students to acquire conceptual knowledge of corporate accounting and to impart skills for recording various transactions related to Corporate transactions.

Unit	Description in detail	Weightage
1	ACCOUNTING FOR AMALGAMATION	25%
	<ul style="list-style-type: none">• Meaning and Objectives of Amalgamation and Absorption• Accounting Treatment of Amalgamation (As Per as 14)• Examples based on amalgamation of only two companies, and accounting treatment only in books of purchasing company	
2	RATIO ANALYSIS	25%
	<ul style="list-style-type: none">• Meaning of Accounting Ratio• Utility & limitations of Ratio Analysis• Classification of Accounting Ratios- Liquidity Ratios, Profitability Ratios, Turnover Ratios, & Leverage Ratios• Examples based on two years data with interpretation	
3	PREPARATION OF FUND FLOW STATEMENT	25%
	<ul style="list-style-type: none">• Meaning & importance of Fund Flow Statement and Cash Flow Statement• Difference between Fund Flow Statement and Cash Flow Statement• Statement Showing Changes in Working Capital• Adjusted Profit & Loss Account• Examples: Fund Flow Statement	
4	PREPARATION OF CASH FLOW STATEMENT	25%
	<ul style="list-style-type: none">• Meaning and Importance of Cash Flow• Preparation of Cash Flow Statement as per AS-III	

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