

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM**  
**Semester: II**  
**Syllabus with effect from : November 2011**

<b>Paper Code:</b> UB02CCOM02	<b>Total Credit: 3</b>
<b>Title Of Paper:</b> Company Account	

Unit	Description in detail	Weighting (%)
<b>1</b>	<b>Structure of Balance Sheet</b> Meaning, functions, objectives, limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. Computation of the following items from balance sheet. Owner's fund Capital Employed Networking Capital	<b>25 %</b>
<b>2</b>	<b>Issue of Share</b> Types of Shares and Share Capital Share issued at Par, Premium and at Discount Over subscription, calls in arrears, calls in advance Right share & Provision regarding right share Examples on issued & allotment of share including on Pro-rata allotment	<b>25 %</b>
<b>3</b>	<b>Financial Statement : Analysis and interpretation</b> Meaning and Characteristic of Financial Statement. Purposes and Limitations of Financial statement. Methods of analysis of Financial statement Comparative statements Trend Analysis Common size statements	<b>25 %</b>
<b>4</b>	<b>Company final Accounts:</b> (Horizontal form as per schedule-6 of Company Act 1956) With Simple adjustment (excluding calculation of managerial remuneration & Provision for Tax Calculation) Preparation of Profit & Loss A/C, Profit & Loss appropriation Account and Balance Sheet.	<b>25 %</b>

**Basic Text & Reference Books**

- Advanced Accounts – Shukla M C And Grawal T S
- Advanced Accounting 2- Sehgal Ashok And Sehgal Deepak
- Company Accounts- Gupta R L And Radhaswamy M
- Rathmans Company Accounts Theory Prob. And Solution-Rathman P V And Raju D R

