

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

Paper Code: UB02ECOM14	Total Credit: 3
Title Of Paper: Advanced Accounting & Auditing - IV (Company Accounting)	

Unit	Description in detail	Weighting (%)
1	Valuation of Goodwill Goodwill: Definition, factors affecting, need for valuation, Methods of Valuing Goodwill, Examples of Goodwill on Average Profit Method and Super Profit Method.	25 %
2	Valuation of Share Shares: Need, factors affecting, Methods of valuation, Examples of valuation of shares on Intrinsic Value, Yield basis, and Fair Value.	25 %
3	Fire Claims Introduction Claim for loss of stock policy, Average Clause (Excluding Normal & Abnormal stock). Claim for consequential loss policy	25 %
4	Accounting for General Insurance companies Introduction : Types of general Insurance Explanation of terms related to premium, claim, commission and claim Preparation of Revenue Account(Fire & marine Insurance only)	25 %

Basic Text & Reference Books

- Advanced Accountancy - Jain S P And Narang KL
- Advanced Accountancy-Tulsian
- Advanced Accountancy2- S N Maheshwari & S K Maheshwari
- Modern Accountancy-Mikharjee And Hanif
- Advanced Accounts – Shukla M C And Grawal T S

