

SARDAR PATEL UNIVERSITY
B.Com. Semester: II
Syllabus with Effect From: November/December-2019

Paper Code: UB02CCOM51	Total Credits: 3
Title of Paper: Financial Accounting II	

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Description in detail	Weightage
1	Structure of Balance Sheet:	25%
	Meaning of Balance Sheet, functions, objectives and 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, Gross Working Capital and Net working Capital	
2	Issue of Shares:	25%
	Types of Shares and Share Capital, Shares issued at Par, Premium and at Discount. Over subscription of shares, calls in arrears, calls in advance, Right shares & Provision regarding issue of right shares. Examples on issue & allotment of shares including pro-rata allotment	
3	Financial Statement: An Analysis and interpretation:	25%
	Meaning and Characteristic of Financial Statement. Purposes and Limitations of Financial statement. Methods of analysis of Financial statement. Comparative statements, Trend Analysis and Common size statements	
4	Company Final Accounts:	25%
	Vertical presentation of accounting with notes as per revised schedule VI, as per amendments of Companies Act-2013	

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 Problems and Solutions: Rathman P V And Raju D R