

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: DECEMBER 2013

Course Code: UB06ECOM02	Total Credits: 3
Course Title: Advanced Accounting and Auditing – XII (Current Trends in Accounting)	

Unit	Description in detail	Weightage (%)
1	Accounting For Hire Purchase System: (Examples Only): Meaning, Essential features of Hire Purchase System Difference between Hire Purchase and Credit Sales. Examples of Hire Purchase Trading Account	25 %
2	Mergers and Purchase (As Per As 14): Meaning of Mergers and Purchase Types and Conditions of Merger and Purchase <ul style="list-style-type: none"> • Amalgamation in the nature of Merger. • Amalgamation in the nature of Purchase. Methods of Merger <ul style="list-style-type: none"> • Pooling of Interest Method. • Purchase Method Difference between Pooling of Interest Method and Purchase Method. Examples of Mergers in the books of new company only.	25 %
3	Human Resource Accounting: Introduction and Defination of HRA Human Resource as an Assets Methods of valuing Human Resource <ul style="list-style-type: none"> • Historical Cost Method. • Replacement Cost Method. • Opportunity Cost Method. Advantages of HRA Limitations of HRA	25 %
4	Social Accounting: Introduction Development of idea of Social Responsibility Internal & External Responsibility. Scope of Social Rsponsibility Accounting Model of presentation of Social Accounting in Indian Companies Benefits of Social Accounting.	25 %

Basic Text & Reference Books:

- Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts – Shukla M C and Grawl 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.
- Advanced Accountancy Vol. I – P.C.Tulsian.

