

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM**  
**Semester: VI**  
**Syllabus with effect from: December, 2020**

<b>Course Code:</b> UB06DCOM21	<b>Total Credits: 3</b>
<b>Course Title:</b> Advanced Accounting and Auditing – XI (Advanced Corporate Accounting)	

**Objective:** The Objective of this paper is to help students to acquire conceptual knowledge of Amalgamation of Companies, Mergers and Purchase, Accounting of Holding Company and Value Analysis.

Unit	Description in detail	Weightage
<b>1</b>	<b>Amalgamation of Companies:</b> Meaning of Amalgamation, Absorption & Reconstruction. Purpose (objectives) of amalgamation. Calculation of purchase consideration (Net Assets and consideration Method). Accounting entries and ledger accounts in vendor company and purchasing company (New Company) as per Accounting Standard 14. Balance Sheet in the books of purchasing company ( <b>New Company- Vertical Form</b> )).	<b>25 %</b>
<b>2</b>	<b>Mergers and Purchase (As Per AS - 14):</b> Meaning of Mergers and Purchase Types and Conditions of Merger and Purchase Amalgamation in the nature of Merger. Amalgamation in the nature of Purchase. Methods of Merger 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.	<b>25 %</b>
<b>3</b>	<b>Accounting of Holding Company:</b> Meaning, Advantages, Disadvantages of Holding Company. Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized	<b>25 %</b>
<b>4</b>	<b>Value Analysis: (Theory Only)</b> Definition and Characteristics. Types of Value. Procedure of Value Analysis. Techniques of Value Analysis. Additional Techniques of Value Analysis. TQM – Just in Time, Product Mix Optimization. Advantages of Value Analysis.	<b>25 %</b>

**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.

