

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.11))
Programme: B.COM Semester: VI
Syllabus with effect from the Academic Year:

B.COM. SEMESTER-VI		
Paper Code UB06DCOM71	Title of the Paper Advanced Accounting and Auditing – XI (Advanced Corporate Accounting)	Total Credit 3

Course Objectives	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.
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Course Description		
Unit	Description	Weightage
1.	Amalgamation of Companies: 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 (New Company-Vertical Form)).	25%
2.	Mergers and Purchase (As Per AS - 14): 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.	25%
3.	Accounting of Holding Company: 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	25%
4.	Value Analysis: (Theory Only) Definition and Characteristics. Types of Value. Procedure of Value Analysis. Techniques of Value Analysis.	25%

Additional Techniques of Value Analysis. TQM – Just in Time, Product Mix Optimization. Advantages of Value Analysis.	
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<p>To understand Amalgamation of Companies, objectives, Calculation of purchase consideration, (New Company) as per Accounting Standard 14 and Vertical Balance Sheet preparation.</p> <ul style="list-style-type: none"> • To understand Mergers and Purchase, Types and Conditions, Methods of Merger, Difference between Pooling of Interest Method and Purchase Method and Examples of Mergers in the books of new company only. • To understand Accounting of Holding Company, Advantages, Disadvantages and Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized Profit. • To understand Value Analysis, Characteristics, Types, Procedure, Techniques of Value Analysis. Additional Techniques of Value Analysis. TQM – Just in Time, Product Mix Optimization.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
2.	Advanced Accounts – Shukla M C and Grawl TS.
3.	Problems and Solution in Adv Accounting – Gupta RL.
4.	Company Accounts – Gupta R L and RadhaswamyM.
5.	Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
6.	Accounting Standards and Corporate Accounting Practice – Ghosh T P.
7.	Advanced Accountancy Vol. I – P.C.Tulsian.
On-Line Resources available that can be used as Reference Material	