

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: III
Syllabus with effect from : JUNE 2012

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| Paper Code: UB03ECOM01 | Total Credit: 3 |
| Title Of Paper: Advanced Accounting & Auditing (Paper - V) (Advanced Company Account) | |

| Unit | Description in detail | Weighting (%) |
|----------|--|---------------|
| 1 | Company Final Account (Revised schedule VI) Vertical Presentation of accounting statements with notes. | 25 % |
| 2 | Profit Prior to incorporation Meaning – Methods of ascertaining Profit or loss prior to incorporation Treatment of pre & Post incorporation profit or loss (Theory) Examples for finding out profit prior post Incorporation of company | 25 % |
| 3 | Capital Reduction Method of reducing share capital – examples based on Accounting entries & preparation of Balance sheet after capital reduction | 25 % |
| 4 | Liquidation of companies Introduction – voluntary winding up - circumstances and mode of voluntary ending up. Liquidator's receipt Liquidator's Payment Disbursement by the Liquidator's – Preferential creditors secured creditors Preparation of Liquidator's final statement inclusive of calculation of Liquidator's remuneration. Interest on Debentures preference dividend, & prefer entail creditors and capital deficiency. | 25 % |

Basic Text & Reference Books

- Advanced Accounting –II- Sehgal Ashok and Shegal Deepak
- Advance Accounts- Shukla M C and Grawal T S
- Problem and Solution in Advance Accounting- Gupta R L
- Company Accounts- Gupta R L and Radhaswami M
- Rathmans Company Accounts Theory Prob. And Solution- Rathman P V and Raju D R
- Accounting Standerds and Corporate Accounting Practice- Gosh T P
- Advanced Accountancy Vol- I P. C. Tulsian

