

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

Paper Code: UB03ECOM13	Total Credit: 3
Title Of Paper: Advanced Accounting & Auditing-V (Advanced Company Account)	

Unit	Description in detail	Weighting (%)
1	Company Final Account Vertical Presentation of accounting statements with schedules.	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, & preferential 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 Standards and Corporate Accounting Practice- Gosh T P
- Advanced Accountancy Vol- I P. C. Tulsian

