

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: III

Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
UB03DCOM71	Advanced Accounting V	3
Course Objectives	The Objective of this paper is to help students to acquire conceptual knowledge of corporate accounting and to impart skills for recording various transactions related to corporate transactions.	

Course Description		
Unit	Description	Weightage
1.	Business Purchase Introduction, Goodwill/Capital Reserve, Purchase Consideration, Examples on Entries in the books of purchasing company, Debtors and Creditors taken over on behalf of vendors	25%
2.	Profit Prior to Incorporation Meaning, Methods of ascertaining of capital profit (or loss) prior to incorporation Treatment of pre incorporation profit and loss. Examples for finding out profit prior and post incorporation of company	25%
3.	Capital Reduction Method of reducing share capital Accounting entries for reduction of capital and writing off capital loss and preparation of Balance Sheet after capital reduction.	25%
4.	Liquidation of Companies Introduction, Voluntary winding up, Circumstances and mode of voluntary winding up (a) Liquidator's receipt (b) Liquidators Payments (c) Disbursement by the liquidator. Adjustment of contributories right, Calculation of liquidators' remuneration, Interest on Debentures, Preference Dividend & Preferential Creditors and capital deficiency. Preparation of Liquidators Final Statement inclusive of calculation of liquidator's remuneration. Interest on Debenture preference dividend & preferential creditors and capital deficiency.	25%

*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
<ul style="list-style-type: none"> • To understand Business Purchase, calculation of Goodwill/Capital Reserve, Purchase Consideration, and Examples on Entries in the books of purchasing company, Debtors and Creditors taken over on behalf of vendors. • To understand Profit Prior to Incorporation, Methods of ascertaining of capital profit (or loss) prior to incorporation, Treatment of pre incorporation profit and loss. And Examples based in profit prior and post incorporation of company. • To understand Capital Reduction, Accounting entries for reduction of capital, writing off capital loss and preparation of Balance Sheet after capital reduction. • To understand Liquidation of Companies, Adjustment of contributories right, Calculation of liquidators' remuneration and Preparation of Liquidators Final Statement.

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 SehgalDeepak
2.	Advanced Accounts - Shukla M C AndGrawal TS
3.	Problems And Solution In Adv Accounting - Gupta RL
4.	Company Accounts - Gupta R L AndRadhaswamyM
5.	Rathmans Company Accounts Theory Prob. And Solution - Rathman P V And Raju DR
6.	Accounting Standards And Corporate Accounting Practice - Ghosh TP
7.	Advanced Accountancy Vol. I – P.C.Tulsian
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/197	