

**SARDAR PATEL UNIVERSITY**  
**Programme & Subject: B.Com (Honours)**  
**(3 Years)**  
**Semester: II**  
**Syllabus with effect from: December - 2015**

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|---|------------------------|
| <b>Paper Code: UB02CCOH02</b>           | <b>Total Credit: 3</b> |
| <b>Title Of Paper: Company Accounts</b> |                        |

| Unit | Description in Detail   | Weightage (%) |
|------|---|---------------|
| I    | <b>Financial Statement : Analysis and Interpretation (Theory Only)</b><br>Meaning and Characteristic of Financial Statement, Purposes and Limitations of Financial Statement,<br><u>Methods of analysis of Financial Statements:</u><br>Comparative statements<br>Trend Analysis<br>Common Size Statements  | 25%           |
| II   | <b>Structure of Balance Sheet</b><br><b>Theory:</b> Meaning, functions, objectives, limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet.<br><b>Examples:</b> Computation of the following items from balance sheet-<br>Owner's fund<br>Capital Employed<br>Net Working Capital   | 25%           |
| III  | <b>Share Capital Transactions:</b><br><b>Theory:</b> Types of Shares and Share Capital - Provisions relating to issue of shares at Par, Premium and discount, Over Subscription, Calls in Arrears and Calls in Advance- Right share & Provision regarding Right Share<br><b>Examples:</b> Issue and Allotment of shares (with Forfeiture and Re-Issue stage), Pro rata Allotment (Excluding Forfeiture and reissue of shares during pro-rata allotment) | 25%           |
| IV   | <b>Company Final Accounts: (Examples only)</b><br>(Horizontal form as per Schedule-6 of Company Act 1956)<br>With Simple adjustments (excluding calculation of Managerial Remuneration & Provision for Tax Calculation)<br>Preparation of Trading A/c, Profit & Loss A/c, Profit & Loss Appropriation A/c and Balance Sheet   | 25%           |

**Basic Text & Reference Books:-**

- Advanced Accounting 2 - Sehgal Ashok And Sehgal Deepak
- Advanced Accounts - Shukla M C And Grawal 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

