

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

Paper Code: UB02ECOH01	Total Credit: 4
Title Of Paper: Corporate Accounting	

Unit	Description in Detail	Weightage (%)
I	Redemption of Preference Shares and Issue Bonus Shares: Redemption of Preference shares: Procedure Provision of Companies Act. Accounting entries, Balance Sheet after redemption of Preference Shares. Issue of Bonus Shares: Guidelines, Sources, Accounting Entries. Combined examples of redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus)	25%
II	Issue and redemption of Debentures Examples based on Accounting entries of issue and redemption of debenture. Writing of debenture discount Redemption of Debentures (Including purchase of own debenture and conversion of debenture into shares) Debenture Redemption Fund Method	25%
III	Accounting Ratio Theory Classification of Accounting Ratio Advantages & Limitations of Accounting Ratio Computation and interpretation of the following ratios (Based on Balance Sheet of Two Years): 1) Gross Profit 2) Net Profit ratio 3) Stock turnover ratio 4) Operating ratio 5) Current ratio 6) Liquid ratio 7) Debtors ratio 8) Debt-Equity ratio 9) Return on capital employee 10) Return on share holders fund 11) Earning per share.	25%
IV	Company Final Account Vertical Presentation of accounting statements with schedules.	25%
Tutorial : Credit – 1 Marks – 25		
V	Total Twenty questions (theory and examples) from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	25%

Journal shall be evaluated by the concerned teachers.

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

