

SARDAR PATEL UNIVERSITY
PROGRAMME: B.COM. (HONS') (3 Years)
(International Accounting and Corporate Banking & Insurance)
(Under Choice Based Credit System Based on UGC Guidelines)
Syllabus with effect from: December-2018

Semester: II

Paper Code: UB02CCOH22	Total Credits: 3
Title of Paper: Company Accounts	
Objective : The objective of this course is to develop awareness about accounting procedures for companies in conformity with the provisions of Companies Act.	

Unit No.	Description in Detail	Weightage
1	Structure of Balance Sheet Theory: Meaning, functions, objectives, limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. Examples: Computation of the following items from balance sheet- Owner's fund Capital Employed Net Working Capital	25%
2	Share Capital Transactions: Theory: 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 Examples: 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%
3	Financial Statement : Analysis and Interpretation (Theory Only) Meaning and Characteristic of Financial Statement, Purposes and Limitations of Financial Statement, <u>Methods of analysis of Financial Statements:</u> Comparative statements Trend Analysis Common Size Statements	25%
4	Company Final Account Vertical Presentation of accounting statements with schedules.	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

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