

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

Semester: II

Paper Code: UB02DCOH21	Total Credits: 4
Title of Paper: Corporate Accounting	
Objective : The objective of this course to acquaint the conceptual knowledge of corporate accounting and to understand the various techniques of preparing the accounting and financial statements.	

Unit No.	Description in Detail	Weightage
1	Redemption of Preference Shares and Issue Bonus Shares: <ul style="list-style-type: none"> • 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%
2	Issue and redemption of Debentures Examples based on <ul style="list-style-type: none"> • 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%
3	Company Final Accounts: (Horizontal form as per Schedule-6 of Company Act 1956) With Simple adjustments (excluding calculation of Managerial Remuneration & Provision for Tax Calculation) Preparation of Trading A/c, Profit & Loss A/c, Profit & Loss Appropriation A/c and Balance Sheet	25%
4	Accounting Ratio Theory <ul style="list-style-type: none"> • 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%

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

Tutorial : Credit – 1 Marks – 25

Unit – 5	Total Twenty questions from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	25%
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Evaluation : Internal : 25 Marks
Journal shall be evaluated by the concerned teachers.

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