

**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-2019**

**Semester: II**

<b>Paper Code: UB02CCOH52</b>	<b>Total Credits: 3</b>
<b>Title of Paper: Company Accounts</b>	
<b>Objective :</b> 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
<b>1</b>	<b>Structure of Balance Sheet</b> <b>Theory:</b> Meaning, functions, objectives, limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. <b>Examples:</b> Computation of the following items from balance sheet- Owner's fund Capital Employed Net Working Capital	<b>25%</b>
<b>2</b>	<b>Share Capital Transactions:</b> <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 <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)	<b>25%</b>
<b>3</b>	<b>Financial Statement : Analysis and Interpretation (Theory Only)</b> 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	<b>25%</b>
<b>4</b>	<b>Company Final Account</b> Vertical Presentation of accounting statements with schedules.	<b>25%</b>

**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