

**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-2020**  
**Semester: VI**

<b>Paper Code: UB06DCOH22</b>	<b>Total</b>
<b>Title of Paper: Corporate Disclosure in India</b>	<b>Credits: 4</b>
<b>Objective :</b> The objective of this course is to communicate firm's performance and governance to outside investors. It deals with the policies and practices that directly impact on the firm's performance, stewardship and its capacity to be accountable to its various stakeholders.	

Unit No.	Description in Detail	Weightage																
<b>1</b>	<b>Introduction to Financial Reporting:</b> Meaning and objective of Financial Statements, Components of Financial Statements, Board of Director's Report, Director's responsibility Statement, Users of Financial Statements and their information needs, Qualitative Characteristics of Financial Statements, True and Fair View, Elements of Financial Statements, Fundamental Accounting Assumptions, Valuation Bases, XBRL Reporting	<b>25%</b>																
<b>2</b>	<b>Indian Accounting Standards</b> (Theory- 40% and Examples- 60%) <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">AS</th> <th style="text-align: center;">Title</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">AS- 9</td> <td>Revenue Recognition</td> </tr> <tr> <td style="text-align: center;">AS- 10</td> <td>Accounting for Fixed Assets</td> </tr> <tr> <td style="text-align: center;">AS- 13</td> <td>Accounting for Investments</td> </tr> <tr> <td style="text-align: center;">AS- 14</td> <td>Accounting for Amalgamation</td> </tr> <tr> <td style="text-align: center;">AS- 22</td> <td>Accounting for Taxes on Income</td> </tr> <tr> <td style="text-align: center;">AS- 25</td> <td>Interim Financial Reporting</td> </tr> <tr> <td style="text-align: center;">AS- 27</td> <td>Financial Reporting of Interest in Joint Venture</td> </tr> </tbody> </table> <p>Examples based on: AS-10, AS-13, AS-14, AS-22 and AS-27</p>	AS	Title	AS- 9	Revenue Recognition	AS- 10	Accounting for Fixed Assets	AS- 13	Accounting for Investments	AS- 14	Accounting for Amalgamation	AS- 22	Accounting for Taxes on Income	AS- 25	Interim Financial Reporting	AS- 27	Financial Reporting of Interest in Joint Venture	<b>25%</b>
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<b>3</b>	<b>Corporate Governance:</b> Introduction, Principles of Corporate Governance, Cadbury Committee Report, SEBI Guideline on Corporate Governance as per Clause 49 Listing Agreement, List of Items of Corporate Governance Report in Annual Report, Corporate Governance Rating.	<b>25%</b>																

<b>4</b>	<b>Corporate Disclosure in India:</b> Profit and Loss A/c- Disclosure Requirements as per Revised Schedule VI Balance Sheet – Disclosure Requirements as per Revised Schedule VI Auditor’s Report	<b>25%</b>
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**Evaluation : Internal : 40 Marks (Theory)**  
**: External: 60 Marks (Theory) – Two Hours Examination**

**Tutorial : Credit – 1 Marks – 25**

<b>Unit – 5</b>	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.	<b>25%</b>
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**Evaluation : Internal : 25 Marks**

Journal shall be evaluated by the concerned teachers.

**Reference Books:**

- Students Guide to Accounting Standards – D.S.Rawat.
- Indian Accounting Standards & GAAP – Dolphy D’Souza
- Accounting Standards and Corporate Accounting Practices – T.P.Ghosh, Taxman Publications.
- Financial Management – M Y Khan and P K Jain
- Corporate Governance in India- An Evaluation -Subhash Chandra Das, Eastern Economy Edition
- Advanced Accountancy - Jain S P And Narang K L
- Advanced Accountancy – Tulsian