

SARDAR PATEL UNIVERSITY
B. Com. (Honours) (3 Years)
Specialization in International Accounting
 (Under Choice Based Credit System Based on UGC Guidelines)
Semester: III
Syllabus with effect from: June 2019

Paper Code: UB03DCOH21	Total Credits: 4
Title of Paper: Advanced Company Accounts	
Objective: To help students understand techniques of valuation of shares and basic understandings of final account of general insurance companies.	

Unit No.	Description in Detail	Weightage
1	Valuation of Goodwill Goodwill: Definition, factors affecting, need for valuation, Methods of Valuing Goodwill, Examples of Goodwill on Average Profit Method and Super Profit Method.	25%
2	Valuation of Share Shares: Need, factors affecting, Methods of valuation, Examples of valuation of shares on Intrinsic Value, Yield basis, and Fair Value.	25%
3	Accounting for General Insurance companies Introduction, Types of general Insurance Explanation of terms related to premium, claim, commission and Preparation of Revenue Account(Fire & marine Insurance only)	25%
4	Profit prior to incorporation Meaning, Methods of ascertaining of profit or loss, Treatment of Pre & Post incorporation profit or loss , Examples for finding out profit prior or post incorporation of company	25%

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

Tutorial : Credit – 1 Marks – 25

Unit – 5	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%
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- Advanced Accounts – Shukla M C And Grawal T S
- Advanced Accounting II- Sehgal Ashok And Sehgal Deepak
- Company Accounts- Gupta R L And Radhaswamy M Rathmans
- Company Accounts- Theory Prob. And Solution-Rathman P V And Raju D R
- Advanced Accountancy Vol. I- Tulsian