

SARDAR PATEL UNIVERSITY
Programme: Bachelor of Vocation (Banking and Financial Services)
Semester: IV
Syllabus with effect from: December 2015

Paper Code: UB04CBVB03	Total Credits: 5
Title Of Paper: Corporate Accounting – II	

Unit	Description in detail	Weightage (%)
1	Capital Reduction Methods of reducing Share Capital Examples based on Accounting entries & preparation of Balance Sheet after Capital Reduction	25%
2	Liquidation of Companies Introduction Merger & Acquisition (Theory only) Liquidator's Report Liquidator's payment Disbursement by the Liquidator's- Preferential creditors, secured creditors Preparation of Liquidator's final statement inclusive of calculation of Liquidator's remuneration Interest of Debentures, Preference dividend & Preference Dividend & capital deficiency	25%
3	Value Added Accounting Introduction, Definition of Value Added Accounting Presentation of Value Added Statement Utility of Value Added Statement Constitution of Value Added Statement as Indicator of Performance Measurement Difference between Value Added Statement and Profit and Loss Account(only theory)	25%
4	Company Final Accounts (Revised Schedule VI) Vertical presentation of Accounting statements with Notes (Only Simple Example based on Balance sheet excluding managerial Remuneration & Dividend)	25%

Basic Text & 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

