

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

<b>Paper Code:</b> UB03CBVB03	<b>Total Credits: 5</b>
<b>Title Of Paper:</b> Corporate Accounting – I	

Unit	Description in detail	Weightage (%)
<b>1</b>	<b>Issue Of Shares</b> Types of Shares And Share Capital Shares Issued at par ,at discount and at premium Oversubscription Calls in arrears, Calls in Advance Examples on issued and allotment of shares	<b>25%</b>
<b>2</b>	<b>Redemption of Preference Shares</b> Redemption of Preference shares: Procedure Provision of Companies Act. Accounting entries, Balance Sheet after redemption of Preference Shares. Examples of redemption of Preference shares	<b>25%</b>
<b>3</b>	<b>Redemption of Debentures</b> Examples based on 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.	<b>25%</b>
<b>4</b>	<b>Ratio Analysis</b> Accounting Ratio Theory 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	<b>25%</b>

**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

**Note: Latest Edition of Text books may be used.**

