

SARDAR PATEL UNIVERSITY
Programme: MCOM
Semester: IV
Syllabus with effect from: DECEMBER 2014

Course Code: PB04ECOM01	Total Credits: 5
Course Title: Corporate Accounting	

Unit	Description in detail	Weightage (%)
1	Preparation and Presentation Financial Statements (Theory and Example): Vertically Presented Profit and Loss Account – Part II of the Schedule VI Vertically Presented Balance Sheet – The Form is given in Part I of the Schedule VI International Financial Reporting Standards (IFRS) – An Introduction Present Status of Indian Accounting Standards	25 %
2	Preparation of Vertical Financial Statements and Preparation of Cash Flow Statement (Theory and Example): Cash Flow Statement (AS 3), The CFS should be prepared under the “Indirect Method” as set out in Accounting Standard – 3 on CFS issued by the Institute of Chartered Accountants of India (ICAI). Clause 32 of the listing agreement requires companies to use the Indirect Method.	25 %
3	Financial Statement Analysis – Using of Techniques (Theory and Example): Objectives of Financial Statement Analysis, Standards of Comparison, Sources of Information, Quality of Earnings, Techniques of Financial Statement Analysis <ul style="list-style-type: none"> • Horizontal analysis • Trend analysis • Vertical analysis • Ratio analysis 	25 %
4	Analysis and Interpretation of Financial Statements (Theory and Example): Using of Ratios Liquidity Ratios, Leverage Ratios, Turnover Ratios, Profitability Ratios, Valuation Ratios, Du-Pont Analysis	25 %

Basic Text & Reference Books:

- Ghosh T. P. (2007), Accounting Standards and Corporate Accounting Practices, Taxmann Allied Services (P.) Ltd., New Delhi.
- Gupta R. L. and Radhaswamy M. (2006), Advanced Accountancy, Vol.II, Sultan Chand & Sons, New Delhi.
- Narayanswamy R. (2007), Financial Accounting: A Managerial Perspective, Prentice Hall of India Private Ltd., New Delhi.

