

Veer Narmad South Gujarat University

Second Year B.Com. - (Semester - IV)

Advance Accounting and Auditing - 4 (Corporate Accounting)

(Major/ Minor Course - Total Credits - 4)

Teaching Hours per Week - 4

(Syllabus effective from Academic Year 2024-25 and onwards)

Objective:

This course enables the students to develop awareness about corporate accounting in conformity with the provision of Companies Act.

Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Understand the basic concepts under Companies Act 2013;
2. Prepare Liquidator's Statement of receipt and payment at the time of liquidation of a company.
3. Analyse the case study of major amalgamations of companies in India;

Unit	Content	Weightage
Unit - 1	Concepts under Companies Act, 2013: • Section 2(41) Financial year • Section 2 (50) Issued Capital • Section 2 (64) Paid up share capital • Section 2 (71) Public Company • Section 2 (62) One person company • Section 2(68) Private company	10%
Unit - 2	Liquidation of Company • Accounts relating to liquidation of Company (Liquidator's Statement of receipt and payment).	30%
Unit - 3	Accounting for Amalgamation of Companies as per Indian • Accounting Standard -14.	30%
Unit - 4	Accounting for Absorption of Companies as per Indian • Accounting Standard -14.	30%
		100 %

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30-5

Notes:

1. Practical problems shall not exceed 70% of total weightage.
2. All the provisions of the Companies Act, 2013 shall be applicable.

REFERENCES:

1. Gupta R.L., Radhaswamy M : Company Accounts ; Sultan Chand and Sons. New Delhi.
2. Maheshwari S.N.: Corporate Accounting ; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting; Mayur Paper Backs. Noida.
4. Shukla M.C.Grewal T.S. and Gupta S.C.: Advanced Accounts.; S. Chand & Co. New Delhi.
5. Moore C.L. and Jaedicke R.K.: Managerial Accounting; South Western Publishing Co. Cincinnati. Ohio.
6. Jain & Narang: Advance Accounting ; Kalyan Publication.
7. Mukherjee & Hanif : Modern Accountancy ; Tata McGraw Hill.
8. Dr. A.N. Agrawal : Accountancy ; Kitab Mahal , Agra.
9. Rathanam : Advanced Accountancy ; Kitab Mahal , Agra.
10. A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill.
11. S.P. Iyengar : Advanced Accountancy; Sultan Chand.
12. Accounting Standards: Quick Referencer for Micro Non Company Entities-ICAI
13. ICAI CA Tube - YouTube channel (Free of Charge)