

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.

S.Y. B.Com. Corporate Accounting (Optional Account Paper - II) Effect form 2007-08

Objective :

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

Sr.No.	Course Inputs (As per UGC Model Curriculum)	Weightage
A.	1. Issue , forfeiture and reissue of shares (Advanced problems on pro – rata allotment only) 2. Issue of Bonus Shares 3. Redemption of Redeemable Preference Shares.	20%
B.	Accounting for Amalgamation and absorption or Companies as per Indian Accounting Standard – 14; Accounting for external reconstruction - excluding inter – company holdings and re-construction schemes .	20%
C.	Internal Re – organization of Capital Reduction Scheme.	15%
D.	Profit Prior to Incorporation .	10%
E.	Final Accounting : Excluding computation of managerial remuneration and disposal of profit.	20%
F.	Liquidation of Company Accounts relating to liquidation of Company (Liquidator's Statement of receipt and payment).	15%
	Note : Questions of theory should not exceed 20% of the total marks of paper.	

Note : Marks for Optional Paper I and II to be considered in a group.

Suggested Readings :

1. Gupta R.L. Radhswamy 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 , Mordern 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.