

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**Second Year B.Com.**  
**Semester – III**  
**Advanced Accounting & Auditing - Paper – II**  
**(Corporate Accounting)**  
**Course Code - CE 320 A (2)**  
**(Syllabus effective from Academic Year 2018-19 onwards)**

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**Objective:**

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

Sr. No.	Course Inputs	Weightage
(A)	<b>Concepts under Companies Act, 2013:</b> <ul style="list-style-type: none"> <li>• Section 2(41) Financial year</li> <li>• Section 2 (50) Issued Capital</li> <li>• Section 2 (64) Paid up share capital</li> <li>• Section 2 (71) Public Company</li> <li>• Section 2 (62) One person company</li> <li>• Section 2(68) Private company</li> </ul>	<b>10%</b>
(B)	<b>Liquidation of Company</b> <ul style="list-style-type: none"> <li>• Accounts relating to liquidation of Company (Liquidator’s Statement of receipt and payment).</li> </ul>	<b>25%</b>
(C)	<b>Accounting for Stock Brokers:(Only Theory)</b> <ul style="list-style-type: none"> <li>• Meaning and definition- SEBI (Stock broker and Sub brokers) Regulations, 1992- Registration – Maintenance of proper books of accounts, records and documents.</li> </ul>	<b>15%</b>
(D)	<b>Accounting for Amalgamation of Companies as per Indian Accounting Standard -14.</b>	<b>25%</b>
(E)	<b>Accounting for Absorption of Companies as per Indian Accounting Standard -14.</b>	<b>25%</b>

**Note:**

1. Accounting of Amalgamation and Absorption of Companies are to be taught as per Indian Accounting Standard -14 only;

2. Practical problems shall not exceed 70% of total weightage.
3. Marks for Advanced Accounting & Auditing I and II to be considered in a group.
4. *All the provisions of the Companies Act, 2013 shall be applicable.*

**Suggested Readings:**

1. Gupta R.L., RadhswamyM : 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 ; KitabMahal , Agra.
9. Rathanam : Advanced Accountancy ; KitabMahal , Agra.
- 10.A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill.
- 11.S.P. Iyengar : Advanced Accountancy; Sultan Chand.

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**Second Year B.Com.**  
**Semester – IV**  
**Advanced Accounting & Auditing – Paper – IV**  
**(Corporate Accounting)**  
**Course Code – CE 420 A (2)**  
**(Syllabus effective from Academic Year 2018-19 onwards)**

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**Objective:**

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

Sr. No.	Course Inputs	Weightage
(A)	<b>Internal Re-organization:</b> <ul style="list-style-type: none"> <li>• Capital Reduction Scheme.</li> </ul>	<b>25%</b>
(B)	<b>Accounting for Real Estate Developers: (Only Theory)</b> <ul style="list-style-type: none"> <li>• Peculiar terms and transactions- Accounting System-Preparation of Financial Statements and their analysis-Relevant cost concepts and Finance related issues</li> </ul>	<b>10%</b>
(C)	<b>Bonus Shares</b> <ul style="list-style-type: none"> <li>• Section 63 Issue of Bonus Shares</li> </ul> <b>Redeemable Preference shares</b> <ul style="list-style-type: none"> <li>• Section 55 Issue and redemption of preference shares</li> </ul>	<b>25%</b>
(D)	<b>Final Accounts:</b> <ul style="list-style-type: none"> <li>• As per Schedule III of Companies act, 2013, which is in line with revised schedule VI Excluding computation of managerial remuneration and</li> </ul>	<b>40%</b>

	disposal of profit.	
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**Note:**

1. Practical problems shall not exceed 70% of total weightage.
2. Marks for Advanced Accounting & Auditing Paper III & IV to be considered in a group.
3. *All the provisions of the Companies Act, 2013 shall be applicable.*

**Suggested Readings:**

1. Gupta R.L., RadhswamyM: 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;KitabMahal, Agra.
9. Rathanam: Advanced Accountancy;KitabMahal , Agra.
10. A.C. Tulsian: Advanced Accountancy; Tata McGraw Hill.
11. S.P. Iyengar: Advanced Accountancy; Sultan Chand.