

GUJARAT UNIVERSITY
SYLLABUS FOR S.Y BBA
SEMESTER III

COURSE CODE -205 COMPANY ACCOUNTS

Objectives:

The objective of the paper is to familiarize the students in respect of various legal provisions for preparation and presentation as per the Indian Companies Act, 1956 and the prevailing accounting standards. The course also exposes to students contemporary issues in Accounting.

Number of credits: 3

Lectures per week: 3 of one hour each

Total sessions: 40

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

UNIT (TOPIC)	WEIGHTAGE Marks out of 70
UNIT – I	17 marks
(A) Issue of Bonus shares -Meaning, Sources and Guidelines for the issue of Bonus Shares, Accounting treatment for the issue of bonus shares.	10 % 7 Marks
(B) Share split - subdivision of shares and conversion of shares into Stock. Buyback of shares : Meaning, Legal provisions for buyback of shares, SEBI guidelines for buyback, accounting treatment for buyback.	10% 7 Marks
(C) Employee Stock Option Scheme: Meaning Employee Stock Purchase Scheme (Theory only)	5% 3 Marks

UNIT – II Final Accounts of Companies. (Vertical Format Only – Excluding calculation of managerial remuneration)	17 Marks 25%
UNIT – III Amalgamation and Absorption Accounting for Mergers and Acquisitions (As per Indian Accounting Standard – 14) Purchase method and pooling of interest method (excluding Inter-Company holding)	18 Marks 25 %
UNIT – IV (A) Human Resource Accounting : Meaning, Objectives, Benefits and Limitations, Methods of Valuation (Only theory) - Historical Cost, Replacement Cost, Opportunity Cost, Standard Cost and Present Value Method. (B) Inflation Accounting: Meaning, Approaches to Inflation Accounting(Theory Only) (C) Recent developments in Accounting: x Environmental accounting – Meaning and Significance, An Overview of Corporate Environmental reporting in India. x Forensic accounting – Meaning, Role of Forensic Accountant	18 marks 8 % 6 Marks 8 % 6 Marks 9 % 6 Marks

Topics for Assignment:

1. Lean Accounting- Meaning and Objectives.
2. Social Accounting – Meaning and Approaches to Social Accounting
3. Right Issue – Concept and advantages.
4. Company Liquidation – Meaning, modes and consequences.
5. Brand Accounting.
6. Inter Firm Comparison – Meaning, Pre-requisites, advantages and limitations.
7. Auditing – Meaning, Objectives, Types of Audit, Qualities of an auditor, qualifications of an auditor, Status of an auditor

Topics for Seminar:

1. Foreign Exchange Accounting.
2. Accounting Standards - AS – 3 & AS – 6.
3. Deferred Tax Liability and Deferred Tax Asset.
4. Earnings per Share.
5. Extensible Business Reporting Language (XBRL)

Recommended Books:

1. Corporate Accounting 5th Edition by Dr. S.N.Maheshwari & Dr. S.K. Maheshwari
Vikas Publishing House.
2. Advanced Accountancy – II (Corporate Accounting), 18th Edition by S.P.Jain & K. N
Narang , Kalyani Publication.
3. Financial Accounting – Principles & Practices by Jawaharlal and Seema Srivastava.
S.Chand Publication.

Reference Books:

1. Corporate Accounting – by A. Mukherjee & M. Hanif – Tata McGraw Hill.
2. Financial Accounting for Management (An Analytical Perspective) 3rd Edition by
Ambrish Gupta - Pearson Publication.

