

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)

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)	Internal Re-organization: <ul style="list-style-type: none"> • Capital Reduction Scheme. 	25%
(B)	Accounting for Real Estate Developers: (Only Theory) <ul style="list-style-type: none"> • Peculiar terms and transactions- Accounting System-Preparation of Financial Statements and their analysis-Relevant cost concepts and Finance related issues 	10%
(C)	Bonus Shares <ul style="list-style-type: none"> • Section 63 Issue of Bonus Shares Redeemable Preference shares <ul style="list-style-type: none"> • Section 55 Issue and redemption of preference shares 	25%
(D)	Final Accounts: <ul style="list-style-type: none"> • As per Schedule III of Companies act, 2013, which is in line with revised schedule VI Excluding computation of managerial remuneration and 	40%

	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.