

GANPAT UNIVERSITY																
FACULTY OF FACULTY OF SOCIAL SCIECE ANDN HUMANITIES																
Programme		Bachelor of Commerce						Branch / Spec.		General						
Semester		IV						Version		1.0.0.0						
Effective from Academic Year				2025-26				Effective for the Batch Admitted in				July 2024				
Subject Code		BCOM204		Subject Name				Corporate Accounts								
Teaching Scheme								Examination Scheme (Marks)								
(Per week)		Lecture (DT)		Practical (Lab.)		Total				CE		SEE		Total		
		L	TU	P	TW											
Credit		04	00	00	00	04		Theory		50		50		100		
Hours		04	00	00	00	04		Practical		00		00		00		
Pre-requisite:																
Students should be aware of basic knowledge of Accountancy																
Objective:																
To provide the students with conceptual understanding of key functions and process of Corporate Accounting.																
Learning Outcomes/Course Outcome:																
On successful completion of the course, the students will be able to:																
Co1-Understand the Accounting treatment of share capital & Debenture.																
Co2-Preparation of Final Accounts as per Company Act.																
Co3-Explain relevant accounting standards for Amalgamation, Absorption.																
Co4-Understand the concepts and differences between winding up and liquidation.																
Mapping of PO-CO and PSO-CO:																
Course Outcome (CO) No.		PO-CO Mapping								PSO-CO Mapping						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
		CO1	3	2	2	1	2	1	2	1	3	2	2	3	2	1
		CO2	2	3	2	1	3	1	2	2	3	2	3	2	3	1
		CO3	3	2	3	2	2	1	2	1	3	3	2	3	2	2
		CO4	2	3	2	1	2	1	2	2	3	2	2	3	2	1
Theory Syllabus																
Unit	Content														Hrs.	
1	Accounting for share capital and Debentures Types of Preference Share, Issue of shares at Par, Discount and Premium, Forfeiture and Reissue of share (Pro-rata basis also), Right share and Bonus share, Buyback of share, Types of Debentures, Issue and Redemption of Debenture.														15	
2	Company Final Accounts Provision of the Companies Act – 2013, Preparation of Final Accounts – Profit and loss and Balance Sheet (including Problems with Simple adjustments).														15	
3	Accounting of Business Combinations (IND AS – 103) – Amalgamation Absorption Acquisition of Business, Types of Amalgamation, Calculation of Net Assets, Calculation of Purchase Consideration – Accounting Entries- Books of Purchasing Company – Books of Vender Company.														15	
4	Liquidation of Companies Meaning of Winding UP and Liquidation, Mode of Winding UP, Liquidator’s Statement of Account, Liquidator’s Remuneration.														15	
	Exam: Theory 20%, Numerical 80%															
Text Book:																
	Corporate Accounting – S. N. Maheshwari, S. K. Maheshwari New Delhi: Vikas Publishing House.															
Reference Books:																
	Maheshwari, S. a. (2016). Corporate Accounting. New Delhi: Vikas Publishing House. Haneef & Mukherji, Corporate Accounting. Tata McGraw Hill Publication. Sehgal, A. a. (2016). Corporate Accounting. New Delhi: Taxmann.															

	<p>Shukla, M. &. (2016). Advance Accounts. Delhi: S.Chand & Company.</p> <p>P.C. Tulsian, Corporate Accounting. S. Chand Publishers.</p> <p>T.S. Reddy and Murthy, Corporate Accounting. Chennai: Margham Publications.</p> <p>M C Shukla, T S Grewal and S C Gupta, Corporate Accounting. S. Chand Publications.</p>
Online Resource:	
	<p>https://onlinecourses.swayam2.ac.in/cec24_mg11/preview(CORPORATE ACCOUNTING By CA Amita Bissa</p> <p>https://kcg.gujarat.gov.in</p>