



**C.U.SHAH UNIVERSITY**  
**VBT's Institute of Commerce,**  
**Wadhwan city**  
**W.e.f.- June 2017**

**FACULTY OF: - COMMERCE**

**DEPARTMENT OF: - Bachelor of Commerce (B.Com)**

**SEMESTER: - III**

**CODE: - 4CO03AFI2**

**NAME: – Accounting & Finance III**

**Teaching & Evaluation Scheme:**

Sr. No	Subject Code	Name of the Subject	Teaching Hours / Week				Credits	Evaluation Scheme							
			Th	Tu	Pr	Total		Theory				Practical			Total Marks
								Sessional Exam	University Exam		Internal		University		
									Marks	Hr/s	Marks	Hr/s		Pr / Viva	
1	4CO03AFI2	Accounting & finance-III	3		--	3	3	30	1 <sup>1</sup> / <sub>2</sub>	70	3	--	--	--	100

**Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

**Course Outline :**

Unit	Content	No.of Hours
1	<b>VALUATION OF GOODWILL:</b> - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Goodwill and its' valuation - Accounting treatment of goodwill - Methods for valuation of goodwill - Practical Questions	10
2	<b>VALUATION OF SHARES :</b> - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Shares and its' valuation - Methods for valuation of Shares - Valuation of Right shares and Bonus shares - Practical Questions	10

3	<b>OPERATING COSTING OF ROAD TRANSPORTATION:</b> - Introduction - Meaning and Characteristics - Unit of operating cost - Operating Costing of Transportation - Road Transportation unit cost - Statement of Operating Cost: Items and Pro-forma - Practical Questions relating to Road Transportation	10
4	<b>PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY:</b> - Introduction - Meaning –Legal requirements - Time Ratio and Sales Ratio –calculation and explanation	10
5	<b>Introduction to Working Capital Management [WCM]</b> -Meaning- concepts-needs-types-utilities of WCM - Sources and adequacy of working capital for applications - Management of Cash, Receivables and Inventories(Brief understanding only )	05
<b>Total Hours</b>		45

**Learning Outcomes :-**

**Theoretical Outcome :-** Students can learn Theoretical aspect of accounting & finance.

**Practical Outcome :-** Student can solve the problems of accounting & finance.

**Teaching and Learning methodology :-** The following pedagogical tools will be Used to feach this course:

- ( A ) Lectures
- ( B ) Case discussions
- ( C ) Assignments / Class participation / Quiz etc.

**Suggested Readings and Reference Books:**

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting.
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor).
6. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting.