



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: - IV

CODE: - 4CO04COA1

NAME: – Company Accounts-II

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	TW	Pr	
1	4CO04COA1	Company Accounts-II	3	--	--	3	3	30	1 1/2	70	3	--	--	--	100

Objectives:

To study and to impart basic skills of the students about Corporate Accounting principles and practices

Course Outline

Unit	Content	No.of Hours
1	AMALGAMATION OF COMPANIES: - Introduction-Meaning-Concepts- - Purposes and Legal guideline of Companies Act-2013 - Accounting treatment as per Indian Accounting Standard: 14 - Journal Ledger Entries-Vertical Balance sheet after Amalgamation - Practical Questions (excluding Intercompany Holdings).	10
2	ABSORPTION OF COMPANIES: - Introduction-Meaning-Concepts - Purposes and Legal guidelines of Companies Act-2013 - Accounting treatment as per Indian Accounting Standard: 14 - Journal Ledger Entries-Vertical Balance sheet after Absorption - Practical Questions (excluding Intercompany Holdings)	10

3	EXTERNAL RECONSTRUCTION OF COMPANIES: - Legal guideline of Companies Act-2013 - Accounting treatment as per Indian Accounting Standard: 14 - Journal Ledger Entries-Vertical Balance sheet after external reconstruction - Practical Questions	10
4	VOLUNTARY LIQUIDATION OF COMPANY: - Introduction-Meaning - modes of winding up - Legal guideline of Company Act-2013 - Disbursement of liquidator - Liquidator's Final Statement of Account - Allocation of Capital Deficiency - Practical Questions	10
5	INDIAN ACCOUNTNG STANDARDS 16 to 20 Only Brief knowledge regarding, introduction, objectives, definitions, scope explanation and disclosure items of each Indian Accounting Standards.	05
	Total Hours	45

Learning Outcomes :-

Theoretical Outcome :- Students can learn Theoretical aspect of Company accounts.

Practical Outcome :- Student can solve the problems from journal entries to final accounts.

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.

Reference Books:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services-Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)