



C.U.SHAH UNIVERSITY
VBT's Institute of Commerce,
Wadhwan city
W.e.f.- June 2018

FACULTY OF COMMERCE

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

SEMESTER: - VI

CODE: - 4CO06AF12

NAME: – Accounting & Finance-VI

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		Uni ver sity	
								Marks	Hr/s	Marks	Hr/s	Pr / Viva	TW	Pr	
1	4CO05AF12	Accounting & Finance-VI	3	--	--	3	3	30	1 ¹ / ₂	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 :

Units	Content	No. of Hours
1	BRANCH ACCOUNTING (EXCLUDING FOREIGN BRANCH AND WHOLESALE BRANCH): - Introduction-Meaning-Purpose - Types of Branch and Management ➤ Dependent Branch ➤ Independent Branch ➤ Inland Branch and ➤ Foreign Branch (Excluding Practical Questions of Foreign Branch) - Branch Accounting in different situations - Practical Questions in different situations (Excluding Foreign Branch and Wholesale Branch)	12

2	FINAL ACCOUNTS OF ELECTRICITY COMPANY: - Introduction - Meaning & characteristics - Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act –1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act-2013 onwards] - Vertical Financial Statements as per Electricity Act - Practical Questions	11
3	ALTERATION OF SHARE CAPITAL: - Introduction - Meaning - Consolidation of shares - Sub-division of shares - Conversion of shares into stock - Bonus shares & Right shares - Buyback of shares - Practical Questions	12
4	EARNING PER SHARE: - Introduction and Meaning - Earnings Per Share [EPS] As per Indian Accounting Standard-20 - Practical Questions to calculate all sorts of EPS	10
Total Hours		45

Learning Outcomes :-

Practical Outcome :- Student can solve the problems of – Accounting & Finance

Theoretical Outcome:- Students can learn Theoretical aspect 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.

Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)