



C.U.SHAH UNIVERSITY, Wadhawan city

FACULTY OF COMMERCE

DEPARTMENT OF MASTER OF COMMERCE (M.COM)

SEMESTER III (Three)

CODE5MC03CFA1

Name of Subject Corporate Financial Account

Teaching & Evaluation Scheme:

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Theory	Tutorial	Practical	Total	Sessional Exam	University Exam	Total
4	0	0	4	30	70	100

Objective

The Objective is to develop skills of decision making in the students by analyzing and interpreting the financial statements.

Prerequisite

Basic Working Knowledge of Accounts is required.

Course outline:-

Sr. No.	Course Contents	Number of Hours
1	Final Accounts and Financial Statements of Companies (Advance level problems including managerial Remuneration)	10
2	Accounting for Hire Purchase Standard provision, the seller & the owner – implied warranties & conditions to protect the hirer. The Hirer's right, obligation, Owner's right,	10
3	Accounting Issue relating Absorption Absorption costing & variable costing compared. Absorption	10



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	Costing and Generally Accepted Accounting Principles & related Issues	
4	Lease Accounting Classification of leases ,leases in the financial statements of lessees , finance leases ,operating leases ,leases in the financial statements of lessors finance leases ,operating leases ,sale and leaseback transactions.	10
5	Earnings Per Share Basic Earnings Per Share - Earnings-Basic ,Per Share-Basic Diluted Earnings Per Share - Earnings-Diluted , Per Share-Diluted Dilutive Potential Equity Shares	5
	Total	45

Learning Outcomes

Theoretical Outcome Students will learn accounting concepts, financial statement preparation.

Practical Outcome Students will learn practical ability of different types of account.

Teaching & Learning Methodology

- Lectures
- Projects
- Assignments

Books Recommended

1. 'Financial Accounting', P.C.Tulsian, Pearson Publication
2. 'Advanced Accounts', M.C.Shukla & - T.S. Grewal, Sultan Chand Publication
3. 'Advanced Accountancy', H.Chakraborty, Cengage Learning

E-Resources:

1. <http://bookboon.com/en/textbooks/accounting>
2. <http://www.globusz.com>
3. <http://www.accounting coach.com>