

**C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE,  
ANAND**

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

**AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR**

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified  
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A<sup>+</sup>** KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A<sup>+</sup>'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

**Bachelor of Business Administration (BBA-General)**

**Semester - II**

<b>Course Code</b>	<b>UM2MABBA02</b>	<b>Title of the Course</b>	<b>Corporate Accounting</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To develop and enhance accounting skill among the students.
	2. To impart comprehensive knowledge of advance accounting, Indian and International Accounting Standards and various techniques of analysis.
	3. To gauge understanding of flow of Cash & Fund and its purposes.
	4. To enable the students to match with current requirement of business firm

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Introduction of AS, IAS &amp; IFRS (Theory Only)</b> <ul style="list-style-type: none"> <li>• Conceptual Difference between AS and Ind AS</li> <li>• Difference between IAS and IFRS</li> <li>• Account Concepts and Conventions for Profit &amp; Loss Account &amp; Balance Sheet</li> <li>• Introduction of Accounting Standards                             <ul style="list-style-type: none"> <li>➤ AS 1 Disclosure of Accounting policies</li> <li>➤ AS 2 Valuation of Inventories</li> <li>➤ AS 3 Cash Flow Statements</li> <li>➤ AS 9 Revenue Recognition</li> </ul> </li> </ul>	<b>25 %</b>

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2.	<b>Final Accounts of Joint Stock Company (Examples Only)</b> Vertical Presentation of accounting with notes as per revised schedule (As per amendments of Companies Act 2013)	25 %
3.	<b>Ratio Analysis (Theory &amp; Examples)</b> <ul style="list-style-type: none"><li>• Meaning of Accounting Ratio</li><li>• Utility &amp; Limitations of Ratio Analysis</li><li>• Classification of Accounting Ratios<ol style="list-style-type: none"><li>1. Liquid Ratios : Current Ratio, Liquid Ratio, Quick Ratio</li><li>2. Profitability Ratios : Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Return on Capital Employed Ratio, Return on Shareholders' Fund Ratio</li><li>3. Turnover Ratios : Stock Turnover Ratio, Fixed Asset Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</li><li>4. Leverage Ratios : Debt Equity Ratio, Proprietary Ratio, Long term fund to Fixed Asset Ratio</li></ol></li><li>• Examples based on maximum two years data with interpretation.</li></ul>	25 %
4.	<b>Preparation of Fund Flow &amp; Cash Flow Statements (Theory and Examples)</b> <ul style="list-style-type: none"><li>• Meaning &amp; importance of Fund Flow Statements and Cash Flow Statement</li><li>• Examples : Fund Flow Statement &amp; Cash Flow Statements as per latest amendments.</li></ul>	25 %
<b>Add-on</b>	<b>Corporate Accounting Concepts self learn through Swayam.gov.in</b>	

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<b>Teaching- Learning Methodology</b>	<ul style="list-style-type: none"><li>• Lecture Method</li><li>• Online Lecture</li><li>• Group Discussion</li><li>• Case Study</li><li>• Project Work</li><li>• Practical activities</li><li>• Guest Lectures</li></ul>
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written	<b>30%</b>
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	<b>20%</b>
3.	External Examination	<b>50%</b>

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
<b>1.</b>	Gain depth knowledge of Corporate Accounting and streamline himself with present corporate scenario.
<b>2.</b>	Develop understanding towards Accounting standards.
<b>3.</b>	Enhance knowledge of Writing Accounts of Joint Stock Company as per revised Schedule VI
<b>4.</b>	To understand analysis of Financial Statements through Ratio Analysis and Fund Flow & Cash Flow Statements.

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<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
<b>1</b>	Advance Accountancy 1 : Maheshwari S N & Maheshwari S K
<b>2</b>	Corporate Accounting : Rana T J
<b>3</b>	A textbook of Financial, Cost & Management Accounting by Perrisamy
<b>4</b>	Cost & Mangement Accounting by Ravi Kishore
<b>5</b>	Corporate Accounting : Nirmal Gupta
<b>6</b>	Corporate Accounting by Mohammed Hanif & Amitabha Mukherjee

**On-line resources to be used if available as reference material**

**On-line Resources**

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