

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⁺** KCG-Dept of Edu. Govt of Gujarat-April 2017

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

Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

Master of Commerce (MCOM)

Semester - III

Course Code	PG03ECOM01	Title of the Course	CORPORATE ACCOUNTING - I
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To impart the Advanced Level Knowledge of Financial Statement of Joint Stock Companies.
	2. To understand Analysis and Interpretation of Preparation of Cash Flow Statement as per Indian Accounting Standard 7 (IndAS7)
	3. To divulge knowledge in preparation of Consolidated Financial statement as per The Companies Act 2013
	4. To understand Concept & Computation of EVA, GVA, NVA, MVA

Course Content		
Unit	Description	Weightage (%)
1.	Preparation and presentation of Financial Statement of Joint Stock Companies <ul style="list-style-type: none">Vertically Presented Profit and Loss Account as per Schedule IIIVertically Presented Balance Sheet – The Form is given in Schedule IIIInternational Financial Reporting Standards (IFRS) – An IntroductionPresent Status of Indian Accounting Standards.	25 %
2.	Preparation of Cash Flow Statement as per Indian Accounting Standard 7 (IndAS7) <ul style="list-style-type: none">Definition, Classification of Cash Flows, Comparison between IAS, as & US GAAP, Utility of cash flow statement, Limitations of cash flow statementPreparation of Cash Flow Statement as per IND AS 7	25 %
3.	Preparation of Consolidated Financial statement as per The Companies Act 2013 <ul style="list-style-type: none">Definition of Parent / Holding and Subsidiary companyNeed for and Status of CFS in IndiaMinority InterestPreparation of Consolidated Balance Sheet of Holding with one SubsidiaryGoodwill and Capital ReserveElimination of Intragroup Balances and Unrealized ProfitsContingent LiabilityRevaluation of Assets of Subsidiary	25%

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	<ul style="list-style-type: none">• Dividend = Interim and Proposed, Effects and Accounting Treatments• Cross Holding and its Accounting Treatment• Chain Holding• Consolidation of Profit and Loss Account an Balance Sheet – Examples	
4.	Value Added Accounting & Reporting: <ul style="list-style-type: none">• Introduction, Meaning, Concepts of value addition-• Meaning, Utility & Disclosure of Value Added Statement (VAS)• Concept & Computation of;<ol style="list-style-type: none">1. Economic Value Added (EVA)2. Gross Value Added (GVA)3. Net Value Added (NVA)4. Market Value Added (MVA) -Practical Questions	25 %

Teaching-Learning Methodology	<ul style="list-style-type: none">• Direct Lecture• Power Point Presentations• Seminars• Students Presentations• Questions-Answers during lectures.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

Course Outcomes	
1.	Students get knowledge to prepare and make presentation of Financial Statement of Joint Stock Companies
2.	Students understand how to measure operating, investing and financial performance using cash flow tools
3.	Students now Prepare Consolidated Financial statement as per The Companies Act 2013
4.	Understand the theory of Value Added Accounting & Reporting and also skill to calculate EVA,GVA, NVA, MVA Concept

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Suggested References	
Sr. No.	References
1	David Young & Jacob Cohen., “Corporate Financial Reporting & Analysis”, Willy
2	Jawaharlal., “Corporate Financial Reporting” Taxman Publications
3	Ghosh .T.P., “Illustrated Guide to Revised Schedule VI” Taxman Publications
4	Relevant Literature published by the Reserve Bank of India (RBI)
5	Relevant Literature published by Security Exchange Board of India (SEBI)
6	Maheshwari S. N., “Corporate Accounting”, New Delhi, Vikas Publishing house Pvt. Ltd.
7	Sehgal Ashok and Sehgal Deepak., “Advanced Accounting Corporate Accounting”, Taxmann’s Publication

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

On-line Resources

<https://www.drnishikantjha.com/booksCollection/Corporate%20Accounting%20.pdf>
