

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

Bachelor of Commerce (BCOM)

Semester - IV

Course Code	UB4MACOM02	Title of the Course	ADVANCED ACCOUNTING V
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. Understanding business purchase processes, goodwill, and capital reserve Accounting.
	2. Grasping concepts related to profit prior to incorporation, including methods of Ascertaining capital profit or loss.
	3. Learning about capital reduction methods and associated accounting entries.
	4. Exploring the liquidation process of companies, including voluntary winding up, Liquidator's responsibilities, and preparation of final statements.

Course Content		
Unit	Description	Weightage (%)
1.	Business Purchase Introduction, Goodwill/Capital Reserve, Purchase Consideration. Examples on Entries in the books of purchasing company, Debtors and Creditors taken over on behalf of vendors	25%
2.	Profit Prior to Incorporation Meaning, Methods of ascertaining of capital profit (or loss) prior to incorporation, Treatment of pre incorporation profit and loss. Examples for finding out profit prior and post incorporation of company.	25%
3.	Capital Reduction Method of reducing share capital, Accounting entries for reduction of capital and writing off capital loss and preparation of Balance Sheet after capital reduction.	25%
4.	Liquidation of Companies Introduction, Voluntary winding up, Circumstances and mode of voluntary winding up (a) Liquidator's receipt (b) Liquidators Payments (c) Disbursement by the liquidator. Adjustment of contributories right, Calculation of liquidators' remuneration,	25%

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	Interest on Debentures, Preference Dividend & Preferential Creditors and capital deficiency. Preparation of Liquidators Final Statement inclusive of calculation of liquidator's remuneration. Interest on Debenture preference dividend & preferential creditors and capital deficiency.	
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Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	30%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	20%
3.	External Examination	50%

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the process and implications of business acquisitions.
2.	Analyse pre-incorporation financial activities and their treatment.
3.	Apply methods for reducing share capital and understand related accounting entries.
4.	Comprehend the liquidation process, including voluntary winding up and the role of the liquidator.

Suggested References

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Sr. No.	References
1	Advanced Accounting 2 - Sehgal Ashok And Sehgal Deepak
2	Advanced Accounts - Shukla M C And Agrawal TS
3	Problems And Solution In Ad Accounting - Gupta RL
4	Company Accounts - Gupta R L And Radhaswami
5	Rathmans Company Accounts Theory Problems and Solution - Rathman P V and Raju DR
6	Accounting Standards And Corporate Accounting Practice - Ghosh TP
7	Advanced Accountancy Vol. I – P.C.Tulsian

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

On-line Resources

https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/197
