

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	UB4MACOM03	Title of the Course	ADVANCED ACCOUNTING VI
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To enable the students to acquire the basic knowledge of the Company Auditor.
	2. Students will also understand process of company audit.
	3. The objective of this paper is to help students understand basic knowledge of Verification and Valuation of Assets.
	4. To impart the Advanced Level Knowledge of Audit Report and Divisible Profit.

Course Content		
Unit	Description	Weightage (%)
1.	Company Auditor Qualification & Disqualification of Company Auditor Appointments of Company Auditor Removal of Company Auditors Duties of Company Auditors Rights and Liabilities of Company Auditors	25%
2.	The Company Audit Audit of Share Capital General Program for verification of Share Capital. Verification of Shares Issued for Cash and other than Cash Shares issued at Premium and Discount. Issue and Redemption of Preference Shares. Issue of Bonus Shares. Audit of Dividends Verification of Dividend and Interim Dividend	25%

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3.	Verification and Valuation of Assets Capital and Revenue Expenditure Capital Expenditure, Deferred Revenue Expenditure Verification of Assets General Principles, Valuation of Assets Verification of Specific Assets Land and Buildings, Leasehold Property, Goodwill, Plant and Machinery, Inventory, Book Debts, Cash on Hand and Cash at Bank	25%
4.	Audit Reports and Divisible Profits Audit Reports Basic elements of Auditor's Report, Format of Audit Report, Companies (Auditor's Report) Order 2003 Types of Audit Reports Clean Report Qualified Audit Report Divisible Profits Meaning of Divisible Profit. Short Examples on calculation of Divisible Profit	25%

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 Examination	30%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	20%
3.	External Examination	50%

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Course Outcomes: Having Completed this course, the students will be able to

1.	Learn about Company Auditor, their Qualification, Disqualification, Appointments, Removal, Duties, Rights and liabilities of company auditors.
2.	Aware about the Company Audit, Audit of Share Capital, General Program for verification of Share Capital, Verification of Shares Issued for Cash, Premium and Discount, Audit of Dividends and Verification of Dividend and Interim Dividend
3.	Have the Knowledge regarding Verification and Valuation of Assets, Capital and Revenue Expenditure, Capital Expenditure, Deferred Revenue Expenditure and Verification and Valuation of Assets.
4.	Understand the Audit Reports and Divisible Profits, Format of Audit Report, Companies (Auditor's Report) Order 2003, Types of Audit Reports, Divisible Profits and Short Examples on calculation of Divisible Profit

Suggested References

Sr. No.	References
1	Practical Auditing by B N Tandon
2	A Text book of Auditing by Aruna Jha
3	Auditing by D. S.Rawal
4	Auditing by R.Shranisan

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

On-line Resources

https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/332
