

C P PATEL AND F H SHAH COMMERCE COLLEGE, ANAND (AUTONOMOUS)**(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 2017NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt. of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

Bachelor of Commerce (BCOM)**SEMESTER-VI**

Course Code	UB6MACOM02	Title of the Course	ADVANCED ACCOUNTING-IX (Advanced Corporate Accounting)
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To enable the students to acquire the basic knowledge of the Amalgamation of Companies
	2. To understand process of Merger and Purchase
	3. The objective of this paper is to help students understand basic knowledge of Accounting of Holding Company
	4. To impart the Advanced Level Knowledge of Value of Analysis

Course Content		
Unit	Description	Weightage (%)
1.	Amalgamation of Companies: Meaning of Amalgamation, Absorption & Reconstruction, Purpose (objectives) of amalgamation, and Calculation of purchase consideration (Net Assets and consideration Method). Accounting entries and ledger accounts in vendor company and purchasing company (New Company) as per Accounting Standard 14, Balance Sheet in the books of purchasing company (New Company- Vertical Form)).	25%
2.	Mergers and Purchase (As Per AS - 14): Meaning of Mergers and Purchase, Types and Conditions of Merger and Purchase Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase, Methods of Merger, Pooling of Interest Method, Purchase Method Difference between Pooling of Interest Method and Purchase Method, Examples of Mergers in the books of new company only.	25%
3.	Accounting of Holding Company: Meaning, Advantages, Disadvantages of Holding Company, Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized	25%
4.	Value Analysis: (Theory Only) Definition and Characteristics, Types of Value, Procedure of Value Analysis, Techniques of Value Analysis, 25% Additional Techniques of Value Analysis, TQM – Just in Time, Product Mix Optimization. Advantages of Value Analysis.	25%

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Teaching-Learning Methodology	• 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%

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand Amalgamation of Companies, objectives, Calculation of purchase consideration, (New Company) as per Accounting Standard 14 and Vertical Balance Sheet preparation.
2.	Understand Mergers and Purchase, Types and Conditions, Methods of Merger, Difference between Pooling of Interest Method and Purchase Method and Examples of Mergers in the books of new company only.
3.	Understand Accounting of Holding Company, Advantages, Disadvantages and Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized Profit.
4.	Understand Value Analysis, Characteristics, Types, Procedure, and Techniques of Value Analysis. Additional Techniques of Value Analysis. TQM – Just in Time, Product Mix Optimization.

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Suggested References	
Sr. No.	References
1	Sehgal, A., & Sehgal, D. (2012). <i>Advanced accounting – 2</i> (3rd ed.). Taxmann Publications Private Limited.
2	Shukla, M. C., & Grewal, T. S. (2016). <i>Advanced accounts</i> (19th ed.). S. Chand Publishing.
3	Gupta, R. L. (2025). <i>Problems and solutions in advanced accounting</i> . Sultan Chand & Sons.
4	Gupta, R. L., & Radhaswamy, M. (2018). <i>Company accounts</i> (12th ed.). Sultan Chand & Sons.
5	Rathman, P. V., & Raju, D. R. (2015). <i>Rathman's company accounts: Theory, problems, and solutions</i> . Kalyani Publishers.
6	Ghosh, T. P. (2017). <i>Accounting standards and corporate accounting practice</i> . Taxmann Publications.
7	Tulsian, P. C. (2019). <i>Advanced accountancy</i> (Vol. I). S. Chand & Company.

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

- Corporate Accounting :
<https://ugcmoocs.inflibnet.ac.in/index.php/courses/view Ug/197>
- Advance Accounting EBook of ICAI, New Delhi:
https://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%201.pdf
