

CORPORATE ACCOUNTING & PRACTICES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA307	Corporate Accounting & Practices	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To develop conceptual understanding regarding corporate accounting system and to prepare financial statements with reference to Laws applicable in this respect.

COURSE CONTENT

Marks: 80 % Examples and 20 % Theory.

Unit - 1	Amalgamation of Companies
	<ul style="list-style-type: none"> • Introduction, Meaning and Concepts • Accounting Treatment as per Indian Companies Act, 2013 and Indian Accounting Standard 14 • Journal Entries and Ledger accounts with Balance Sheet (Vertical Form) after Amalgamation. • Practical Questions to be asked of basic level only. (Excluding Inter Company Transactions)
Unit -2	Absorption and External Reconstruction of companies
	<ul style="list-style-type: none"> • Introduction, Meaning and Concepts • Accounting Treatment as per Indian Companies Act, 2013 and Indian Accounting Standard 14 • Journal Entries and Ledger accounts with Balance Sheet (Vertical Form) after Absorption and External Reconstruction. • Practical Questions to be asked of basic level only. (Excluding Inter Company Transactions)
Unit -3	Final Accounts of Company
	Horizontal and Vertical presentation of Final accounts - Provisions, Reserves and Capital Reserves - Divisible profits and dividend - Legal requirements for appropriation of profits - General Reserve. Preparation of final account in vertical form only (Simple terms).
Unit - 4	Analysis and Interpretation of Financial Statements
	<ul style="list-style-type: none"> • Financial Statements: Meaning, objectives and limitations of financial statement, Classification of financial statements, Tools of analysis: Comparative Statements, Common size statements, Trend analyses, • Ratio analysis. Meaning and limitations of ratios, Analysis of financial statements on the base of the following ratios: Profitability Ratios, Liquidity Ratios, Turnover Ratios, Capital Structure Ratios, Liquidity Ratios and Capital Gearing.

REFERENCES

- Financial Accounting - P.C.Tulsian, Tata McGraw Hill, Delhi
- Advanced Accounts - M.C.Shukla & - T.S. Grewal, S.Chand & Co., Delhi
- Advanced Accounting - S.N.Maheshwari, Sultan Chand & Sons, Delhi
- Advanced Accounting - R.L.Gupta & - M.Radhaswamy, Sultan Chand & Sons, Delhi
- Advanced Accounting - Ashok Sehgal & - Deepak Sehgal, Tata McGraw Hill, Delhi
- Modern Accounting – Hanif Mukherjee, Tata McGraw Hill, Delhi