SANKALCHAND PATEL UNIVERSITY
॥ अथातो ज्ञानजिज्ञासा ॥

Faculty of Commerce
B.Com (Semester - 6)
In Effect from Academic Year 2023-24

Branch Name:	B.Com
Program Code:	2CM101
Course Name:	**Corporate Accounting-2**
Course Code:	2CM1010612
Pre-requisite Course:	Basic knowledge regarding Corporate Accounting- 1

Course Objectives:

1. To attune the procedure of Banking Companies Accounts.
2. To calibrate the procedure involved in Amalgamation of companies.
3. To calibrate the procedure involved in Absorption of companies.
4. To explain the implication of Recent Trends in Accounting and Financial Reporting in society.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
3	--	-	3	70	30	-	-	100

Subject Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Amalgamation and Absorption:** Meaning of Amalgamation, Absorption and external reconstruction, Provisions of Accounting Standard (AS)- 14 issued by ICAI, Amalgamationin nature of Merger and Amalgamation in nature of Purchase, Examples based on accounting treatment in the books of new company. ***Examples based on Intercompany holding related issues is not expected.***	9	25%
2	**Banking Companies Accounts**: Meaning of Bank and Banking business, Functions of Bank, Important Provisions of Banking Regulation Act, 1949, Book-Keeping of Banks, Main Books of Accounts, Explanation of important term: Cash Reserve Ratio (CRR), Statutory Liquid Ratio (SLR), Performing Asserts (PA) and Non performing Assets (NPA), Examples based on Preparation of Final Accounts **(only simple adjustments are expected, Income Statement OR Balance Sheet with relevant schedules)**	9	25%
3	**Recent Trends in Accounting:** HumanResource Accounting, EnvironmentalAccounting, Inflation Accounting, International Accounting (Brief Theoretical concepts only)	9	25%
4	**Financial Reporting:** (1) Meaning of financial reporting. (2) Importance of financial reporting (3) objective of financial reporting (4) Types of financial reports (5) uses financial reports (6) Regulatory of financial reporting. (7) Disclosures in the Financial reporting.	9	25%

Text Books:

Maheshwari S.N. and Maheshwari S.K., *Corporate Accounting*, (fifth revised and enlarged edition) Vikas Publishing House Pvt. Ltd., New Delhi

Reference Books:

1. Mukhaerjee Amithabh and Hanif Mohammed, *Modern Accountancy Volume two*, Tata McGraw hillPrivate Limited, New Delhi
2. Rana T.J. and Others, *Corporate Accounting*, Sudhir Prakashan, Ahemedabad
3. Rana T.J. and Others, *Financial Accounting-2*, Sudhir Prakashan,Ahemedabad
4. Tulsian P.C., *Corporate Accounting for B.com (Hons.), A Self- Study Text Book* (2014), S.ChandPublishing, New Delhi

List of Open Source Software/learning website:

https://www.youtube.com/watch?v=0dSrvj6aAQU
https://www.youtube.com/watch?v=6x4HAyqLPio
https://www.youtube.com/watch?v=nq4jyJ4lgII
https://www.youtube.com/watch?v=zyWCzm7ZNf8
https://www.youtube.com/watch?v=JLrcBxxxlxY

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom'sTaxonomyLevel
CLO1	Construct the financial statements of company how Amalgamated their business.	4-Analyzing
CLO2	Develop the procedure involved in Amalgamation of companies.	2 Understanding 5 Evaluating
CLO3	Develop the procedure involved in Absorption of companies	2 Understanding
CLO4	Develop the procedure involved in Banking Companies Accounts.	3 Applying
CLO5	Develop the application and use of Financial Reporting.	2 Understanding
CLO6	Acquire the knowledge of Recent Trends in Accounting.	4-Analyzing

Mapping of CLOs with Pos & PSOs

Cource Learning Outcomes (CLOs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CLO1	H		L		H	H	M	L	H

CLO2	**H**		**M**		**M**	**L**	**H**		
CLO3	**H**		**H**		**H**		**M**	**M**	
CLO4	**L**		**H**		**M**		**H**		
CLO5	**M**		**H**	**L**		**H**			**H**
CLO6	**H**		**M**		**M**		**H**	**M**	

H:High, M:Medium, L:Low