



(Shri Ramkrishna Seva Mandal's)
ANAND COMMERCE COLLEGE

An Autonomous College (2025-26 to 2034-35)

(Affiliated to Sardar Patel University)

NAAC ACCREDITED 'A' GRADE (3.04 CGPA)

ISO 9001:2015

Syllabus as per NEP 2020 with effect from the Academic Year 2025-26



Bachelor of Vocation
ACCOUNT & FINANCE
B Voc Semester – II

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|-------------------------------|--------------------|----------------------------|---------------------------|
| Course Code | UBV02MICA01 | Title of the Course | Company Accounting |
| Total Credit of Course | 04 | Hours Per Week | 04 |

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| Course Objectives | <ul style="list-style-type: none"> To enable students to understand the provisions and procedures related to the issue and allotment of shares, including different types and pricing methods. To develop the ability to interpret financial performance through the classification, calculation, and analysis of accounting ratios across liquidity, profitability, turnover, and leverage. To provide students with the knowledge and skills required to prepare company final accounts in vertical format as per the revised Schedule VI and the amendments of the Companies Act, 2013. To help students understand the accounting structure and differences in income and expenditure classification for non-trading organizations, and enable them to prepare financial statements such as Income & Expenditure Account, Receipt & Payment Account, and Balance Sheet. To introduce students to the methods of accounting adopted by professionals and familiarize them with the practical accounts of solicitors and chartered accountants. |
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| Unit | Description | Weightage |
|-------------|---|------------------|
| 1. | Issue of Shares: <ul style="list-style-type: none"> Types of Shares - Provisions relating to issue of shares at Par, Premium and discount- Examples of Issue and Allotment of shares including pro rata allotment (Excluding Forfeiture and reissue of shares) | 20% |
| 2. | Ratio Analysis (Theory and Examples): <ul style="list-style-type: none"> Meaning of Accounting Ratio Utility & limitations of Ratio Analysis Classification of Accounting Ratios Liquidity Ratios- Current ratio, Liquid ratio, Quick ratio Profitability Ratios- Gross Profit ratio, Net Profit ratio, Operating ratio, Return on capital employed, Return on Shareholders' funds Turnover Ratios- Stock turnover ratio, Fixed assets turnover ratio, Debtors turnover Ratio, Creditors turnover ratio Leverage Ratios- Debt equity ratio, Proprietary Ratio Long term funds to fixed assets ratio Examples based on maximum two years data with interpretation | 20% |
| 3. | Company Final Accounts: Vertical presentation of accounting with notes as per revised schedule VI, as per amendments of Companies Act-2013. | 20% |

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| 4. | Accounts of Non-trading concerns: <ul style="list-style-type: none"> • Distinction between Capital and Revenue Expenses • Distinction between Receipt and Payment Account and Income and Expenditure Account. • Revenue Income • Capital Income • Preparation of Income and Expenditure Account • Receipt and payment Account and Balance Sheet | 20% |
| 5. | Accounting for Professionals: <ul style="list-style-type: none"> • Introduction • Methods of keeping accounts- Cash System and Mercantile System, Solicitor's accounts: Books of accounts of a solicitors and Chartered Accountants, Examples based on Solicitor and Chartered Accountants' accounts | 20% |

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| Teaching – Learning Methodology | Learner-centered Instructional methods, Direct method Quiz, Group Discussion, Assignments Interactive sessions, seminars, visual presentations, Project based learning Use of e-resources, including films |
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Internal and / or External Examination Evaluation

| Evaluation and Exam Pattern | | | |
|------------------------------------|--------------------------------------|------------------|------------------|
| Sr. No. | Details of Evaluation / Exam Pattern | 50 Marks (%) | 25 Marks (%) |
| 1. | Class Test | 15 | 10 |
| 2. | Quiz | 15 | 5 |
| 3. | Active Learning | 5 | - |
| 4. | Home Assignment | 5 | 5 |
| 5. | Class Assignment | 5 | - |
| 6. | Attendance | 5 | 5 |
| Total Internal (%) | | 50 (100%) | 25 (100%) |
| Total External (%) | | 50 (100%) | 25 (100%) |

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| Course Outcomes: Having completed this course, the learners will be able to | |
| 1. | Apply the provisions related to the issue and allotment of shares at par, premium, and discount, including pro-rata allotment with examples. |
| 2. | Calculate and interpret various accounting ratios to assess business performance using comparative data. |
| 3. | Prepare company final accounts in the vertical format with appropriate notes and disclosures as per revised Schedule VI and Companies Act, 2013 amendments. |
| 4. | Prepare the Receipt and Payment Account, Income and Expenditure Account, and Balance Sheet of non-trading concerns by correctly classifying capital and revenue items. |
| 5. | Prepare professional accounts for solicitors and chartered accountants using appropriate accounting systems. |

Suggested References:

| Sr. No. | References |
|---------|---|
| 1. | Gupta, R. L., & Radhaswamy, M. (n.d.). <i>Advanced accountancy: Vol. 1</i> . Sultan Chand & Sons. (Meaning and Definition of Dissolution, Legal Provisions Related to Dissolution, Accounting Treatment of Dissolution, Preparation of Realization Account and Settlement of Accounts) |
| 2. | Tulsian, P. C. (n.d.). <i>Fundamentals of accounting</i> . McGraw Hill Education. (Meaning, Objectives, and Functions of Accounting, Users of Accounting Information, Qualitative Characteristics of Financial Information, Branches of Accounting, Differences Between Financial, Cost, and Management Accounting) |
| 3.. | Jain, S. P., & Narang, K. L. (n.d.). <i>Advanced accountancy</i> . Kalyani Publishers. (Introduction and Objectives of Sale of Business, Methods of Calculating Purchase Consideration: Lump Sum Method, Net Assets Method, Net Payment Method, Journal Entries and Realization Account on Sale) |
| 4. | Grewal, T. S. (n.d.). <i>Financial accounting</i> . Sultan Chand & Sons. (Definition and Features of Sole Proprietor, Objectives and Functions of Sole Proprietorship Business, Books of Accounts Maintained, Format and Preparation of Final Accounts) |
| 5. | Shukla, M. C., & Grewal, T. S. (n.d.). <i>Advanced accounts</i> . Sultan Chand & Sons. (Introduction to Piecemeal Distribution, Capital Surplus Method, Maximum Loss Method, Journal Entries and Cash Distribution with Examples) |
| 6. | Maheshwari, S. N., & Maheshwari, S. K. (n.d.). <i>Advanced accountancy: Vol. 1</i> . Vikas Publishing House. |
| 7. | Sehgal, A., & Sehgal, D. (n.d.). <i>Fundamentals of financial accounting</i> . Taxmann Publications. |
| 8. | Jain, S. P., & Narang, K. L. (n.d.). <i>Advanced accountancy</i> . Kalyani Publishers. |

Digital resources to be used if available as reference material

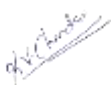
Digital Resources

https://books.google.com/books/about/Advanced_Accountancy_Volume_I_11th_Editi.html?id=oUh1DwAAQBAJ&utm_source=chatgpt.com

<https://www.vedantu.com/commerce/dissolution-of-partnership-firm>

https://nios.ac.in/media/documents/SrSec320NEW/320_Accountancy_Eng/320_Accountancy_Eng_Lesson25.pdf

<https://plutuseducation.com/blog/wp-content/uploads/2025/01/Dissolution-of-a-Firm.pdf>



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BOS of Vocational Studies
Anand Commerce College



Academic Coordinator
Anand Commerce College



Principal
Anand Commerce College