



(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 2025-2026

Bachelor of Business Administration
BBA (GENERAL) Semester – II

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|-----------------------------|-------------|---------------------|----------------------|
| Course Code | UB02MABBA01 | Title of the Course | Corporate Accounting |
| Total Credits of the Course | 4 | Hours per Week | 4 |

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| Course Objectives: | <ol style="list-style-type: none">1. To enable students to understand and interpret financial statements using various accounting ratios.2. To equip students with knowledge of fund flow and cash flow analysis for evaluating a firm's financial health.3. To enhance decision-making skills based on financial analysis and reporting.4. To familiarize students with the preparation of final accounts of companies as per the Companies Act, 2013.5. To develop the ability to value goodwill and shares using standard accounting methods. |
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| Course Content | | |
|----------------|---|----------------|
| Unit | Description | Weightage* (%) |
| 1. | 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% |

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| 2. | Redemption of Preference Shares and Issue Bonus Shares: <ul style="list-style-type: none"> • Redemption of Preference shares: Procedure Provision of Companies Act. • Accounting entries, Balance Sheet after Redemption of Preference Shares. • Issue of Bonus Shares: Guidelines, Sources, Accounting Entries. • Combined Examples of Redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus) | 20% |
| 3. | Issue and redemption of Debentures <ul style="list-style-type: none"> • Examples based on accounting entries of issue and redemption of debenture. • Writing off debenture discount • Redemption of Debentures (Including purchase of own debenture and conversion of debenture into shares) • Debenture Redemption Fund Method | 20% |
| 4. | Company Final Accounts: <ul style="list-style-type: none"> • Pro-forma of Statement of Profit and Loss and Balance Sheet with necessary notes • Vertical presentation of accounting with notes as per revised schedule III, as per Amendments of Companies Act-2013. | 20% |
| 5. | Valuation of Goodwill and Shares <ul style="list-style-type: none"> • Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average/ Super Profit Method • Shares: Net Asset Value Method, Yield Method, Fair Value Method | 20% |

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| Teaching-Learning Methodology | <ul style="list-style-type: none"> ➤ White Board ➤ Presentation ➤ Video |
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Internal and / or External Examination Evaluation

| Sr. No. | Details of the Evaluation / Exam Pattern | 50 Marks (%) | 25 Marks (%) |
|---|--|------------------|------------------|
| 1 | Class Test (at least one) | 15 (30%) | 10 (40%) |
| 2 | Quiz (at least one) | 15 (30%) | 05 (20%) |
| 3 | Active Learning | 05 (10%) | ---- |
| 4 | Home Assignment | 05 (10%) | 05 (20%) |
| 5 | Class Assignment | 05 (10%) | ---- |
| 6 | Attendance | 05 (10%) | 05 (20%) |
| Total Internal (%) | | 50 (100%) | 25 (100%) |
| College External Examination (%) | | 50 (100%) | 25 (100%) |

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| Course Outcomes: Having completed this course, the learner will be able to | |
| 1. | Analyze financial performance using liquidity, profitability, turnover, and leverage ratios. |
| 2. | Prepare fund flow and cash flow statements as per standard accounting practices. |
| 3. | Prepare final accounts of companies in compliance with Schedule III of the Companies Act, 2013. |
| 4. | Apply appropriate methods to calculate the value of goodwill and shares for financial decision-making. |

| Suggested References: | |
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| Sr.No. | References |
| 1. | Sehgal Ashok And Sehgal Deepak, “Advanced Accounting 2” |
| 2. | Shukla M C And Grawal T S, “Advanced Accounts” |
| 3. | Gupta R L, “Problems And Solution In Adv Accounting” |
| 4. | Gupta R L And Radhaswamy M “Company Accounts” |
| 5. | Rathman P V And Raju D R “Rathmans Company Accounts Theory Prob. And Solution” |
| Digital Resources | |
| 1. https://ncert.nic.in/textbook/pdf/leac204.pdf | |
| 2. https://old.mu.ac.in/wp-content/uploads/2017/01/FINANCIAL-STATEMENT-ANALYSIS.pdf | |
| 3. https://ncert.nic.in/textbook/pdf/leac205.pdf | |
| 4. http://www.iimchyderabad.com/econtent/RATIO%20ANALYSIS%20SOLVED%20PROBLEMS.pdf | |
| 5. https://www.iimchyderabad.com/econtent/RATIO%20ANALYSIS%20SOLVED%20PROBLEMS.pdf | |
| 6. http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc_kasturinagar/wp-content/uploads/2020/06/12115754/balance_sheet_company.pdf | |



Chairman
BOS of Accountancy
Anand Commerce College



Academic Coordinator
Anand Commerce College



Principal
Anand Commerce College