

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – II Semester
Department of Commerce and Business Management, Kakatiya University
BBA204: CORPORATE FINANCIAL ACCOUNTING

Duration: 3 hrs.

Marks: 100

UNIT – I SHARE CAPITAL AND DEBENTURES:

Meaning of Company and its Formation – Shares – Share Capital – Accounting Entries – Under-Subscription – Over-subscription – Calls in Advance – Calls in Arrears – Issue of Shares at Par – Issues of Shares at Premium – Issue of Shares at Discount – Forfeiture of Shares – Reissue of Forfeited Shares – Debentures: Classification of Debentures – Issue and Redemption – Accounting aspects of Issue of Debentures. (Theory and Problems)

UNIT – II COMPANY FINAL ACCOUNTS:

Provisions relating to preparation of Final Accounts – Important Adjustments – Profit and Loss Account-Special Points – Format of Balance Sheet as per the provisions of Indian Companies Act – Preparation of Company Final Accounts. (Simple Problems)

UNIT – III VALUATION OF GOODWILL AND SHARES:

Goodwill: Meaning – Need for valuation – Methods for valuing Goodwill: Average Profits Method – Super Profits Method – Capitalisation Method – Shares: Significance and need for valuation of shares – Methods for valuing shares: Intrinsic Value Method – Yield Method – Fair Value Method. (Theory & Simple Problems)

UNIT – IV MERGERS AND ACQUISITIONS:

Meaning of Mergers and Acquisition – Concept of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Acquisition (Absorption) – Accounting aspects of AS-14 – Methods for calculation of Purchase Consideration – Accounting in the Books of Transferor Company – Accounting in the Books of Transferee Company. (Theory and Simple Problems)

UNIT – V DOUBLE ACCOUNT SYSTEM:

Meaning and Features of Double Account System – Revenue Account – Net Revenue Account – Capital Account (Receipts and Expenditure on Capital Account) – General Balance Sheet. (Theory and Simple Problems)

Suggested Readings:

1. S.P. Jain & K.L. Narang: Advanced Accountancy, Kalyani Publications.
2. S.N.Maheshwari & S.K. Maheshwari, Advanced Accountancy, Vikas Publishing House Pvt.Ltd.
3. R.L.Gupta & M. Radhaswamy : Corporate Accounting, Sultan Chand & Sons.
4. Shukla and Grewal: Advanced Accountancy, S Chand & Co