

UCCC & SPBCBA & SDHGCBCA & IT

Syllabus for Internal Exam-2025-26

Semester – IV

Advanced Accounting & Auditing – Paper-IV

(Corporate Accounting)

Sr. No.	Course Inputs	Weightage
(A)	Concepts under Companies Act, 2013: <ul style="list-style-type: none">• Section 2(41) Financial year• Section 2 (50) Issued Capital• Section 2 (64) Paid up share capital• Section 2 (71) Public Company• Section 2 (62) One person company• Section 2(68) Private company	10%
(B)	Liquidation of Company <ul style="list-style-type: none">• Accounts relating to liquidation of Company (Liquidator's Statement of receipt and payment). Theory Practical	30%
(C)	Accounting for Amalgamation of Companies as per Indian Accounting Standard -14. Theory Practical	30%
(D)	Accounting for Absorption of Companies as per Indian Accounting Standard -14. Theory Practical	30%