

**Veer Narmad South Gujarat University**

**Second Year B.Com. - (Semester - IV)**

**Advance Accounting and Auditing - 4 (Corporate Accounting)**

**(Major/ Minor Course - Total Credits - 4)**

**Teaching Hours per Week - 4**

(Syllabus effective from Academic Year 2024-25 and onwards)

**Objective:**

This course enables the students to develop awareness about corporate accounting in conformity with the provision of Companies Act.

**Learning Outcomes:**

After the completion of the course, the learners will be able to:

1. Understand the basic concepts under Companies Act 2013;
2. Prepare Liquidator's Statement of receipt and payment at the time of liquidation of a company.
3. Analyse the case study of major amalgamations of companies in India;

| Unit     | Content  | Weightage |
|----------|--|-----------|
| Unit - 1 | <b>Concepts under Companies Act, 2013:</b> <ul style="list-style-type: none"><li>• Section 2(41) Financial year</li><li>• Section 2 (50) Issued Capital</li><li>• Section 2 (64) Paid up share capital</li><li>• Section 2 (71) Public Company</li><li>• Section 2 (62) One person company</li><li>• Section 2(68) Private company</li></ul> | 10%       |
| Unit - 2 | <b>Liquidation of Company</b> <ul style="list-style-type: none"><li>• Accounts relating to liquidation of Company (Liquidator's Statement of receipt and payment).</li></ul>   | 30%       |
| Unit - 3 | <b>Accounting for Amalgamation of Companies</b> as per Indian <ul style="list-style-type: none"><li>• Accounting Standard -14.</li></ul>   | 30%       |
| Unit - 4 | <b>Accounting for Absorption of Companies</b> as per Indian <ul style="list-style-type: none"><li>• Accounting Standard -14.</li></ul>   | 30%       |
|          |  | 100 %     |