

Part B
Programme: Bachelor of Commerce (Semester III)

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
B.C.33	Company Accounts	75

Course Outcomes: After going through the subject Company Accounts, the students will be able to:

1. Understand the process with its legal requirements for issuing, forfeiting, and re-issuing equity shares. Apply the relevant accounting treatments and procedures for recording these transactions.
2. Comprehend the format and requirements of Schedule VI Part I & II of the Companies Act 2013 for preparing the final accounts and financial statements of a company. Also, prepare the final accounts and financial statements of a company in accordance with the prescribed schedule and guidelines.
3. Understand the concept and accounting treatment for profit earned before the incorporation of a company and apply the appropriate methods for calculating and disclosing profit prior to incorporation in the financial statements.
4. Gain knowledge of the concept of amalgamation and the different types of amalgamation. Understand the accounting treatment for amalgamation, including the preparation of amalgamation accounts and the treatment of assets, liabilities, and reserves.
5. Comprehend legally the concept of absorption and accounting aspects involved in the absorption of a company. Apply the relevant accounting procedures and treatments for recording the absorption of a company.

Unit	Contents	No. of Periods
Unit I	Issue, Forfeiture and Re-issue of Equity Share	12
II	Final Accounts and Financial Statement of Company (Schedule VI Part I & II)	13
Unit III	Profit Prior to Incorporation	12
Unit IV	Amalgamation of Company	13
Unit	Absorption of Company	13
Unit VI	Skill Enhancement Module 6.1 Visit to account section of industry or C.A. Office to understand how to prepare various schedules for final accounts of companies as per Company Act 2013. 6.2 Organize group discussion on amalgamation and absorption of company 6.3 Have a Group Discussion by collecting any published Balance Sheet of Listed Company	12

Skill Enhancement Module Outcomes: After going through the Skill Enhancement Module, the student will be able to:

- a) Gain practical exposure by visiting the account section of an industry or C.A. Office to understand how to prepare various schedules for the final accounts of companies as per the Companies Act 2013. Also, prepare a comprehensive report documenting the learnings and observations from the industry visit.
- b) Organize and actively participate in a group discussion on the topic of amalgamation and absorption of companies, covering relevant aspects including legal and practical scenarios.
- c) Sharpen critical thinking skills by evaluating financial information, drawing insights, and formulating thoughtful arguments based on the data presented in the Balance Sheet.

Reference Books:

1. Shukla M.C. , Grewal T.S. & Gupta S.C. , Advanced Accounts Vol.II
2. Gupta R. L. & Radhaswamy M. :Advanced Accountancy Vol.II Sultan Chand & Sons, New Delhi
3. Maheshwari N. : Advanced Accountancy Vol.I
4. Agrawal B.D. : Financial Accounting Advanced Vol.II
5. Dr. Shukla S.M. & Dr. Gupta S.P.- Corporate Financial Accounting, Sahitya Bhavan Publication, Agra
6. Copde L.N., Chaudhary D.H., Dr Rathi Raju L. : Company Accounts
7. Dr. Arulanandam M. A. & Dr. Raman K. S. Advanced Accountancy, Himalaya publishing house, New Delhi
8. Jawahar Lal : Advanced Management Accounting S. Chand & Co. Ltd. New Delhi
9. Dr. Golait Vasudeo & Dr. Karangale L. K. : Company Accounting, Prashant Publication, Jalgaon
10. Accounting Objectives: Dr. Mangate B. S Sainyoti Publication, Nagpur
11. Maheshwari S.N. & Maheshwari S. K. : An Introduction to accountancy Vikas Publication House New Delhi
12. खंडेलवालएम. सी, डॉ. जैनडी. सीएवंपारीकएचएस : उच्चतरलेखांकन, रमेशबुकडिपो, जयपुर
13. मोहरीरकिशोर, घोरपडेप्रदीपलांजेवालजयंतकेदारयशोदा: वित्तीयलेखांकनवअंकेक्षण, दासगणुप्रकाशननागपूर
14. डॉ . शुक्लएस. एम . एवंडॉ . गुप्ताएस . पी :. निगमीयलेखांकन , साहित्यभवनपब्लिकेशन , आगरा
15. ए. एसउखळकर: निगमलेखांकन, पिंपळापुरेऑड कंपनीपब्लिशर्स, नागपुर