



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from December - 2024

Bachelor of Business Administration (General)

Semester – II

Course Code	UM02MABBA02	Title of the Course	Corporate Accounting
Total Credits of the Course	04	Hours per week	04

Course Objectives:	<ol style="list-style-type: none"> 1) To enable students to understand, calculate, analyse and interpret ratios. 2) To enable students to understand, apply and prepare Fund Flow Statement and its interpretation. 3) To enable students to understand, apply and prepare Cash Flow Statement as per Ind As – 7 and its interpretation. 4) To enable the students to acquire the basic knowledge of the corporate accounting and preparation of financial statements of the company. 5) To enable the students to match with current requirement of corporate world.
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Course Content		
Unit No.	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 	25%



2	Preparation of Fund Flow Statement: (Theory and Examples) <ul style="list-style-type: none"> • Meaning & Importance of Fund Flow Statement and Cash Flow Statement • Difference between Fund Flow Statement and Cash Flow Statement • Statement Showing Changes in Working Capital • Adjusted Profit & Loss Account • Examples: Fund Flow Statement (Vertical form) (Balance Sheet as per revised schedule III, as per Amendments of Companies Act-2013) 	25%
3	Preparation of Cash Flow Statement: (Examples Only) <ul style="list-style-type: none"> • Meaning and Importance of Cash Flow • Preparation of Cash Flow Statement as per Ind AS – 7 (Balance Sheet as per revised schedule III, as per Amendments of Companies Act-2013). 	25%
4	Financial Statements of a Company: (Examples Only) <ul style="list-style-type: none"> • Pro-forma of Statement of Profit and Loss and Balance Sheet with necessary notes • Vertical presentation with notes as per revised schedule III, of Companies Act-2013 	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
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Internal and 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%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
2)	Improve understanding of financial results and trends over time, and provide key indicators of organizational performance with the help of various ratios.
3)	Develop understanding towards the financial statements of a company.
4)	Identify the concept of Fund flow statements and its purposes.
5)	Understand the usefulness of cash flow statement and to know how well a company manage its cash position.

Sr. No.	Suggested References:
1)	Advanced Accountancy-1-Maheshwari S N & Maheshwari S K
2)	Fundamentals of Financial Accounting- Sehgal Ashok and Sehgal Deepak
3)	Advanced Accountancy-Tulsian
4)	Advanced Accountancy 1-Gupta Radha swamy
5)	Principals & Practice of Accountancy Gupta R L & Gupta V K
6)	Advanced Accountancy-Jain S P & Narang K L
7)	Financial Accounting-Khanka S S
8)	Financial Accounting-Narayanaswamy

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://ncert.nic.in/textbook/pdf/leac204.pdf
2)	https://ncert.nic.in/textbook/pdf/leac205.pdf

Sr. No.	Name of Course	Committee	Signature
1)	Corporate Accounting	Dr. R. N. Patel, BJVM College (Convener)	
2)		Dr. S.M. Vohra, BJVM College	
3)		Dr. Ashish Mehta, MBA Dept., SPU	
4)		Dr. Khyati Patel, SEMCOM	