

# શ્રી ગોવિંદ ગુરૂ યુનિવર્સિટી

## બી.કોમ. સેમેસ્ટર-૩

(With Effect From June 2017)

Subject : Corporate Accounting

### UNIT-1

Marks -25%

- Valuation Of Goodwill
- Origin Of Goodwill
- Factors Affecting Goodwill
- Meaning Of Goodwill
- Provision Regarding Goodwill In Various Accounting Standards
- Need For Valuation Of Goodwill
- Methods Of Valuation Of Goodwill
  - Arbitrary Assessment
  - Average Profit Method (Simple Average, Weighted Average And Annuity Method)
  - Super Profit Method
  - Capitalization Of Profit Method (Capitalization Of Average Profit And Super Profit )

### UNIT-2

Marks -25%

- Circumstances Of Valuation Of Shares
- Factors Affecting Valuation Of Shares
- Method Of Valuation Of Shares
  - Valuation Of Fully Paid-Up And Partly Paid-Up Equity Shares And Preferences Shares By Net Assets Method
  - Valuation Of Fully Paid-Up And Partly Paid-Up Equity Shares By Yield Method
  - Fair Value Of Fully Paid-Up And Partly Paid-Up Equity Shares
  - Valuation Of Rights Shares
  - Valuation Of Bonus Shares

### UNIT-3

#### Banks Accounts

Marks -25%

- Legal Provisions (Concepts Only)
  - Banking Regulation Act, 1949
  - Business Carried On By Banks
  - Non-Banking Assets And Its Disposal
  - Management Of Banks
  - Share Capital
  - Creation Of Floating Charge On Properties
  - Statutory Reserves
  - Cash Reserves And Statutory Liquidity Reserve
  - Restriction On Acquisition Of Shares In Other Companies
  - Restriction On Loan And Advances
  - Non Performing Assets (NPA)
  - Preparation Of Final Accounts
- Note : (1) Only Simple Adjustment To Be Asked  
(2) Income Statement Or Balance Sheet To Be Asked With Relevant Schedules. Combined Question Of Final Account Is Not Expected.

UNIT-4	Liquidation Of Company	Marks -25%
	<ul style="list-style-type: none"> <li>- Meaning Of Liquidation Or Winding Up (Concept Only)</li> <li>- Method Of Liquidation (Concept Only) <ul style="list-style-type: none"> <li>• Compulsory Winding Up By National Law Tribunal</li> <li>• Voluntary Winding Up</li> </ul> </li> <li>- Consequences Of Winding Up (Concept Only)</li> <li>- Preferential Payments</li> <li>- Overriding Preferential Payments As Per The Companies (Amendment) Act, 1985 Section 529A</li> <li>- Powers And Duties Of Liquidators (Concept Only)</li> <li>- Order Of Disbursement To Be Made By Liquidator As Per Latest Statutory Revision</li> <li>- Preparation Of Liquidator's Final Statement Of Account As Per Latest Statutory Revision</li> </ul>	

REFERENCE BOOKS :

1. Corporate Accounting ( Theory & Practice K.L. Shah Shree Niwas Publishing
2. Corporate Accounting Dr. S.N. Maheshwari & S K Maheshwari  
Vikas Publishing House