



Symbiosis College of Arts and Commerce

(An Autonomous College Affiliated to University of Pune)

Subject code		Semester	IV									
Title of Subject		CORPORATE ACCOUNTING II										
Learning Outcomes:	<ol style="list-style-type: none"> 1. Students will learn financial statements along with legal provisions of the banking companies. 2. Students will get acquainted with the knowledge of GST and GST returns. 3. Students will learn legal procedure of liquidation of company. 											
Detailed syllabus												
Unit	Contents of the syllabus											Number of Lectures
1	BANKING COMPANY FINAL ACCOUNTS: 4.1 Introduction of Banking Company; 4.2 Legal provisions; 4.3 Nonperforming assets (NPA); 4.4 Reserve Fund; 4.5 Acceptances; 4.6 Endorsements and other obligations; 4.7 Bills for collection; 4.8 Rebate on bills discounted; 4.9 Provision for Bad and Doubtful debts; 4.10 Preparation of final accounts in vertical form as per Banking Regulation Act, 1949.											20
2	LIQUIDATION OF COMPANY: 5.1 Meaning of Liquidation 5.2 Modes of winding up 5.3 Consequences of Winding up 5.4 Preparation of Liquidator's Final Statement of Account											16
3	ACCOUNTING OF GST											8
4	INVESTMENT ACCOUNTING: 7.1 Introduction 7.2 Need 7.3 Investment in securities 7.4 Cum- Interest and ex-interest transactions of purchases and sales 7.5 Entries for interest received 7.6 Brokerage 7.7 Expenses on purchases and sales 7.8 Valuation of closing investment by FIFO method and market price method											10

	Total Number of Lectures	54
<p>Suggested Reference Books</p> <ol style="list-style-type: none"> 1) Advanced Accounts – M. C. Shukla & T. S. Grewal. 2) Advanced Accounts – R. L. Gupta 3) Company Accounts – S.P. Jain & K.L. Narang 4) Advanced Accounts – Paul Sr. 5) Corporate Accounting – Dr. S. N. Maheshwari & S.K. Maheshwari 6) Corporate Accounting- Mukharji & Hanif 7) Accounting Standards – Institute of Chartered Accountants of India. 		
<p>Suggested Journals</p> <ol style="list-style-type: none"> 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India. 2. The Accounting World : ICFAI Hyderabad 		
<p>Web sites :</p> <ol style="list-style-type: none"> 1. www.icaai.org.in 2. www.icwai.org 3. www.icsi.edu 4. www.accountingcoach.com 5. www.fasb.org 6. www.freewebs/fyaccounts.com 7. www.ibsindia.org 		