

HEMCHANDRAYACHARYA NORTH GUJARAT UNIVERSITY
C B C S : FOR B.COM L.L.B PROGRAMME
(4 Credits, 60 Hours)

Programme Name	FIVE YEAR INTEGRATED LAW PROGRAMME
Semester	Second
Paper No.	CC 206
Course Name	Financial Accounting - I
Course Type	CORE
Effective From	JUNE – 2016
Objective	To expose students to corporate accounting issues and practices such as company final accounts, share capital transactions etc.

Unit No	Content
1	(A) Piecemeal Distribution of Cash (B) Profit prior to incorporation
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares (B) Book Building Process, Bid and Buy back
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31st March of the immediate preceding academic year
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is not expected)

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal, S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian, S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, HimalayaPublication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
