

S.Y.B.B.A- ITM (SEM-III)
Corporate Accounting – II

Subject Objectives:

- (1) To prove Basic Knowledge of Corporate Accounting
(2) To Provide Basic Knowledge about Financial Statement Analysis

Note: Unit 1 & 2 Taught by Dr. Preethi Luhana and Unit 3 & 4 taught by Dr. Yashasvi Rajpara

Sr.No.	Topic	Lec. Req.	Total
1	Final Accountants of Joint Stock Companies: <ul style="list-style-type: none"> • Examples of Final Accounts of Joint Stock Companies in Vertical Format 	15	15
2	Accounting For Amalgamation: <ul style="list-style-type: none"> • Introduction of Amalgamation, Absorption, Reconstruction • Accounting Treatment In Books of Purchasing Company • Examples 	2 2 11	15
3	Ratio Analysis: <ul style="list-style-type: none"> • Financial Statements, limitations of financial statements, criticism of published statement • Examples based on Ratios 	3 12	15
4	Preparation And Analysis Of Fund Flow Statement & Cash flow Statement: <ul style="list-style-type: none"> • Meaning, uses, importance of fund flow statement, working capital • Examples on Preparation of Fund-Flow Statement • Meaning & importance of cash flow statement • Difference Between fund flow & cash flow • Examples on preparation of Cash-Flow Statement 	1 7 1 1 5	15
			60

Outcomes:

After Study of this paper student(s) will able to:

- (1) Understand New Format of Company Final Account
(2) Basis interpretation and analysis of Financial Statements
(3) Understand basics of Amalgamation