



बिरसा मुंडा द्रायबल युनिवर्सिटी Birsā Mūṇḍā Drāyabala Yūnīvārsīṭī

राजपिपला, जि० नर्मदा Rajpipla, Dist. Narmda

Established by Tribal Development Department, Govt. of Gujarat

School of Commerce

B.Com. Programme

Subject Code & Name: BC03MDSC02 Business Accounting -III

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage (%)			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	III
Course Code	BC03MDSC02
Course Title	Business Accounting- III
Course Content Type (Th./Pr.)	Theory
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To learn the conceptual knowledge of goodwill and valuation of goodwill.
2. To know the different methods of valuation of shares.
3. To understand the calculation of profit prior and post incorporation of company.
4. To study the income and expenses of farm accounting and final accounts of farm account.

Prerequisites (if any)

Learning Outcomes

After completion of the course, learners will be able to:

1. Understand conceptual knowledge of goodwill and calculate the valuation of goodwill.
2. Understand the meaning of share and need of valuation of share and calculate value of share with different methods;
3. Know concept of pre and post profit and allocate incomes and expenditures between prior to and after incorporation of company;
4. Implement the different activities of agriculture and prepare final accounts of agriculture;





बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsa Munda Tribal University

राजपिपला, जि० नर्मदा Rajpipla, Dist. Narmda

Established by Tribal Development Department, Govt. of Gujarat

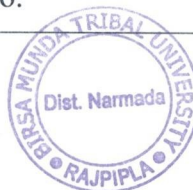
School of Commerce B.Com. Programme

Detailed Contents

UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	VALUATION OF GOODWILL <ul style="list-style-type: none">➤ Introduction,➤ Meaning- Characteristics-Need of valuation➤ Alertness for Factors leading to Goodwill and its' valuation➤ Accounting treatment of goodwill➤ Methods for valuation of goodwill Examples and Theory	15
II	VALUATION OF SHARES <ul style="list-style-type: none">➤ Introduction➤ Meaning- Characteristics-Need of valuation➤ Alertness for Factors leading to Shares and its' valuation➤ Methods for valuation of Shares➤ Valuation of Right shares and Bonus shares Examples and Theory	15
III	PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY <ul style="list-style-type: none">➤ Introduction➤ Meaning –Legal requirements➤ Time Ratio and Sales Ratio –calculation and explanation➤ Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation. Examples and Theory	15
IV	ACCOUNTS OF FARM <ul style="list-style-type: none">➤ Introduction-Meaning of Farm and Farm Accounting➤ Utility and importance of Farm Accounting in India➤ Types of Incomes of farm➤ Expenses of farm➤ Assets and Liabilities of farm➤ Special Items related to farm Examples including final accounts of farm and Theory	15

Text Book(s)

1. Business Accounting-4 – C. Jamnadas Co.





बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsā Munda Tribal University

राजपिपला, जि० नर्मदा Rajpipla, Dist. Narmda

Established by Tribal Development Department, Govt. of Gujarat

School of Commerce B.Com. Programme

Reference Books

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
2. Ashok Sehgal Deepak Sehgal; Advanced Accounting (Taxmann Allied Services, Delhi)
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
6. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
7. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
8. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
9. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
10. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education

Web Resources

1. <https://www.youtube.com/watch?v=V7KTT470g7U>
2. <https://www.youtube.com/watch?v=kso69Pj1WkM>

L:: Lecture, **T::** Tutorial, **P::** Practical

CCE:: Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation

