Revised Syllabus

And

Question Paper Pattern

Of

**Second Year B.Com.**

**Semester IV**

# Accountancy and Financial Management – IV

Under Academic Autonomy and Credit, Grading and Semester System
With effect from Academic Year 2017-18

Revised Syllabus of S. Y. B. Com.

# Accountancy and Financial Management -IV

# SEMESTER IV

## Topics

| Sr. No. | Topics | No. of lectures |
|---|---|---|
| Module 1 | Company Final Accounts | 15 |
| Module 2 | Issue of Shares and Debentures | 15 |
| Module 3 | Redemption of Shares and Debentures | 15 |
| Module 4 | Buy Back of Shares | 15 |

## Detailed Syllabus

| Module | Topics | No. of Lectures |
|---|---|---|
| **1** | **Company Final Accounts** | 15 |
| 1.1<br>1.2 | Relevant provisions of companies act related to final accounts<br>Preparation of profit and loss account and balance sheet as per revised schedule III | |
| **2** | **Issue of Shares and Debentures** | 15 |
| 2.1<br>2.2<br>2.3<br><br>2.4<br><br>2.5<br>2.6 | Issue of share at par, premium and discount.<br>Application for shares including minimum subscription, price band<br>Allotment of shares including over and under subscription and calls in arrears/received in advance<br>Issue of shares for cash including forfeiture and reissue of forfeited shares<br>Issue of shares for consideration other than cash.<br>Capitalisation of reserves and issue of bonus shares. | |
| **3** | **Redemption of Shares and Debentures** | 15 |
| 3.1<br><br>3.2<br><br>3.3<br><br>3.4<br><br>3.5<br><br>3.6<br><br>3.7 | Redemption of preference shares<br>Company law/legal provision for redemption of preference share in companies Act 2013<br>Sources of redemption including divisible profits and proceeds of fresh issue of shares<br>Premium on redemption from security premium and profits of company<br>Company redemption Reserve- Creation and use<br>Redemption of Debentures<br>Redemption by payment from sources including out of capital and/or out of profits.<br>Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy.<br>Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium or discount. | |
| **4** | **Buy Back of Shares** | 15 |
| 4.1<br><br>4.2 | Company law / legal provisions including related restrictions, power, transfer to capital redemption account and prohibition<br>Compliance of conditions including sources, maximum limits and debt equity ratio. | |

**Reference Books**

Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
Financial Accounting by Monga, J.R. Ahuja, Girish Ahujaand Shehgal Ashok, Mayur Paper Back
Compendium of Statement & Standard of Accounting, ICAI.
Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
Company Accounting Standards by Shrinivasan Anand, Taxman.
Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
Introduction to Financial Accounting by Horngren, Pearson Publications.
Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

**Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 25% marks in the first component and by conducting the Semester End Examinations with 75% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

**A) Internal Assessment – 25% - 25 Marks**

It will include;

1. Class test / case study / to be conducted in the given semester 20 Marks
2. Active participation in routine class instructional deliveries, Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic actives, and completed note book with all class work and home work for the term. 05 Marks

**B) Semester End Examinations – 75 Marks**

Question Paper Pattern
Maximum Marks: 75
Questions to be set: 5
All questions are compulsory.

| | | |
|---|---|---|
| 15 Marks | Objective Questions<br>( Multiple choice/ True or False/Match the columns/fill in the blanks) | Q. 1 |
| 15 Marks<br><br>15 Marks | Full Length Practical Question<br>OR<br>Full Length Practical Question | Q. 2 |
| 15 Marks<br><br>15 Marks | Full Length Practical Question<br>OR<br>Full Length Practical Question | Q. 3 |
| 15 Marks<br><br>8 Marks<br>7 Marks | Full Length Practical Question<br>OR<br>(a) Practical Question<br>(b) Practical Question | Q. 4 |
| 15 Marks<br><br>15 Marks | Write Short Notes on (Any 3)<br>OR<br>Short Questions and Short Notes | Q. 5 |