

Subject Code: 1CM1010211

Subject Title: Financial Accounting-2

Course Objective: To make the students acquaint with the advanced topics of financial accounting

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)		
Lecture	Tutorial	Practical	Credit	University Assessment	Institutional Assessment	Total
4	-	-	4	70	30	100

Subject Contents

Sr. No	Topic	Total Hours	Weight (%)
1	Debenture Accounting: Meaning, characteristic, types of debenture, methods for redemption of debentures. Example: Issue and redemption of debenture journal entries and ledger accounts	9	25%
2	(A) Alteration in share capital -1 (Consolidation and subdivision of share Conversion of share into stock and stock into shares.) (B) Alteration in share capital- 2 (Bonus Share) (C) Alteration in share capital -3 (Redemption of Preference share)	9	25%
3	Capital Reduction: (Excluding preparation of Scheme of internal resolution)	9	25%
4	Final Accounts of the company vertical from as per companies Act 2013.	9	25%

Reference Books

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, Himalaya Publication.
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.