

<b>Subject Code: 2CM1010211</b>				<b>Subject Title: Financial Accounting – 2</b>		
				<b>Course Type: Core Elective: Accounting</b>		
<b>Course Objective:</b> To make the students acquaint with the advanced topics of financial accounting and company accounts						
<b>Teaching Scheme (Hours per week)</b>				<b>Evaluation Scheme (Marks)</b>		
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>University Assessment</b>	<b>Institutional Assessment</b>	<b>Total</b>
4	-	-	4	70	30	100

<b>Subject Contents</b>			
<b>Sr. No</b>	<b>Topic</b>	<b>Total Hours</b>	<b>Weight (%)</b>
<b>1</b>	<b>Debenture Accounting:</b> Meaning, characteristic, types of debenture, methods for redemption of debentures. Example: Issue and redemption of debenture journal entries and ledger accounts	9	25%
<b>2</b>	<b>Alteration in share capital</b> (A) Consolidation and subdivision, Splitting of share. Conversion of share into stock and stock into shares. (B) Issue of Bonus Share (Theory and examples) (C) Redemption of Redeemable Preference share (Theory and examples)	9	25%
<b>3</b>	<b>Capital Reduction: (Internal Reconstruction)</b> Basic Concepts, Practical examples (including surrender of share)	9	25%
<b>4</b>	<b>Final Accounts of the company vertical from as per companies Act 2013.</b> Preparation of Balance Sheet As per Scheduled III Part – I Preparation of Profit and Loss Statement as per Schedule III Part - II <b>Simple examples to give fundamental knowledge of the structure.</b>	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.
9. Financial Accounting -1 and Financial Accounting – 2; T.J Rana and Others, Sudhir Prakashan, Latest edition.