

Subject Code: 2CM1010221	Subject Title: Accounting: Fundamentals of Financial Accounting-2 Course Type: Subject Elective: Accounting
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Course Objective: To provide basic information to students about the various aspects of financial accounting and its application in the field of commerce.						
Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)		
Lecture	Tutorial	Practical	Credit	University Assessment	Institutional Assessment	Total
3	-	-	3	70	30	100

Subject Contents			
Sr. No	Topic	Total Hours	Weight (%)
1	Share Capital Transaction: Meaning of share, Types of Share, Share Capital, Classification of Share Capital, Calls in Arrears, Calls in Advance, Forfeiture of share, Reissue of forfeited share, Pro-rata Allotment.	9	25%
2	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%
3	Alteration in share capital a) Consolidation and subdivision of share Conversion of share into stock and stock into shares. b) Issue of Bonus Share Bonus Share c) Redemption of Redeemable Preference share	9	25%
4	Final Accounts of the company vertical from as per companies Act 2013.	9	25%

Reference Books:

1. Corporate Accounting: Dr. B. C. Tulsian, S. Chand & Company Ltd.
2. Financial Accounting and Analysis: P. Premchand Babu on Madan Mohan, Himalaya Publication.
3. Financial Accounting: Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
4. Financial Accounting: Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
5. Grewal's accounting: M.P. Gupta & B. M. Agrwal, S. Chand & Company Ltd.
6. Non Corporate Accounting: Dr. P. C. Tulsian S. Chand & Company Ltd.
7. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting: Arulanandan Raman & Sunivasan, Himalaya Publication.