

JAI HIND COLLEGE AUTONOMOUS



Syllabus for S.Y.BCom

**Course : FINANCIAL
ACCOUNTANCY**

Semester : IV

Credit Based Semester & Grading System

With effect from Academic Year 2018-19

List of Courses

Course: Financial Accountancy

Semester: IV

SR. NO.	COURSE CODE	COURSE TITLE	NO. OF LECTURES / WEEK	NO. OF CREDITS
SYBCom				
1	CACC401	Financial Accountancy	04	04

Semester IV

Course: CACC401	Financial Accountancy(Credits :04 Lectures/Week:04)	
	<p>Objectives: To get students acquainted with accounting concepts of corporate and non-corporate entities.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> • To enable the students to understand and journalise entries for issue of Debentures. • To get the students acquainted with accounting for redemption of Preference Shares. • To enable the students to understand Amalgamation of firms. 	
Unit I	<p>ISSUE OF DEBENTURES:</p> <ol style="list-style-type: none"> 1) Types of Debentures 2) Issue of Debentures at par, discount and premium 3) Issue of Debentures with consideration of redemption 4) Issue of Debentures for cash receivable in installements or issue of debentures for consideration other than cash 5) Journal Entries 	20 L
Unit II	<p>REDEMPTION OF PREFERENCE SHARES:</p> <ol style="list-style-type: none"> 1) Introduction – Section 55 and Section 80 of Companies Act, 2013 2) Methods of Redemption: <ol style="list-style-type: none"> a) Fresh Issue of equity shares and issue of bonus shares for redemption b) Capitalization of undistributed profits c) Combination of 2a and 2b 3) Journal and reference Balance Sheet. 	20 L
Unit III	<p>AMALGAMATION OF FIRMS:</p> <ol style="list-style-type: none"> 1) Calculation of Purchase Consideration 2) Journal & Ledger Accounts of Old Firm 3) Balance Sheet of new firm 4) Goodwill Adjustment 5) Realignment of Capitals in new firm 	20 L
<p>Textbook and Reference Books:</p> <ol style="list-style-type: none"> 1. Accountancy and Financial Management – IV;Ainapore, Manan Prakashan; June 2018 2. Financial Accountancy and Management; Chopde, Choudhary and others; Sheth Publishers Pvt. Ltd. ; June 2018 3. Grewal’s Accountancy; M.P. Gupta, B.M.Agarwal; S.Chand Publishing; 1 Jan 2018. 4. Advanced Accounts; T.S. Grewal; S. Chand and Co (P) Ltd., New Delhi, 6th edition 		

5. Financial Accounting; P.C.Tulsian; Pearson Publication; New Delhi
6. ACCOUNTS, Pippa R., Delhi Viva Books Pvt. Ltd.
7. FINANCIAL ACCOUNTING, D. G. Sharma, New Delhi, Taxmann Publications Pvt Ltd.
8. FINANCIAL ACCOUNTING: DELHI UNIVERSITY, S. Deepak, Taxmann Publications Pvt Ltd. 2012.
9. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi.
10. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai.
11. Financial Accountancy Lesile Chand Wick Pretice Hall of India Adin Bakley (P) Ltd
12. Tulsian's Accountancy; CA (Dr) P.C.Tulsian, CA Bharat Tulsian; S. Chand Publishing; 1 Jan 2016; 10th edition
13. Padhuka's Advanced Accounting; CA G.Sekar, CA B.Sarvana Prasath; CCH Wolter Kluwer; 1 Jan 2017.



Evaluation Scheme

[A] Evaluation scheme

I. Semester End Examination (SEE)- 100 Marks