|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Program: B.Com(Management and Finance)** | | | | | **Semester : II** | | |
| **Course : Corporate Accounting II** | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **02** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **20 Marks** | | **External**  **30 Marks** |
| **30** | **Nil** | **Nil** | **02** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **10 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives:**  LO1: To familiarize with various provisions of the Companies Act, 2013 regarding Preference Shares and their redemption.  LO2: To familiarize with various provisions of the Companies Act, 2013 regarding and Debenture and their redemption.  LO3: To prepare Cash Flow Statement | | | | | | | |
| **Course Outcomes:**  After completion of the course, learners would be able to:  **CO1:** Solve problems based on redemption of Preference Shares.  **CO2:** Solve problems based on redemption of Debentures.  **CO3:** Presentation of Cash Flow Statement. | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

**MODULES AT GLANCE**

|  |  |  |  |
| --- | --- | --- | --- |
| **Module** | **Topic** | **No. of Lectures** | |
| 1 | Redemption Of Preference Shares | 10 | |
| 2 | Redemption Of Debentures | 10 | |
| 3 | Cash Flow Statement | 10 | |
|  | **Total** | **30** | |
| **DETAILED SYLLABUS** | | | |
| **Module 1** | **Redemption of preference shares**  Methods of redemption of Preference shares- By fresh issue of shares, By Capitalisation of undistributed profits, By combination | | 10 |
| **Module 2** | **Redemption of debentures**  Types of debentures, Methods of Redemption of Debentures- By payment in Lumpsum, by payment in instalments, by purchase in open market, by conversion into shares, Provisions under the Companies Act, 2013 for the issue of Debentures. | | 10 |
| **Module 3** | **Cash flow statement**  Definition & significance of cash flow statement, Meaning of cash and cash equivalents and cash flow, difference between operating, investing and financing activities, preparation of cash flow statement as per AS 3 | | 10 |

**Essential Reading:**

1. Padhuka Series for CA Inter Accounting

### **Supplementary Reading:**

1. Tulsiyan for CA Inter Accounting
2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
4. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company
5. (P) Ltd., New Delhi
6. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial
7. Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
8. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
9. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
10. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
11. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back

|  |  |  |
| --- | --- | --- |
| **Evaluation Scheme** | |  |
| **Internal Continuous Assessment (ICA)**  **(weightage)** | **Term End Examinations (TEE)**  **(weightage)** |  |
| **20** | **30** | **50** |

1. **Details of ICA-**

|  |  |  |
| --- | --- | --- |
| **Continuous Assessment** | **Details** | **Marks** |
| **Component 1 (ICA-1)** | Internal Class test | 10 |
| **Component 2 (ICA-2)** | Projects /Assignments/Presentations/Seminar | 10 |

1. In ICA 1- 2 test of 10 marks, Average of the 2 tests

**B. Details of Semester End Examination** Duration of examination- **One** hour

Total Marks: 30

Paper Pattern:

Total Three questions will be asked

Q. 1 is compulsory.

Solve any one from remaining TWO questions.

Each Question carries 15 Marks each.

Note: If required 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

Prepared by Approved by Faculty/HOD, Principal