

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified

GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG – Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 – GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

Bachelor of Commerce (BCOM)

Semester –II

Course Code	UB2MACOM01	Title of the Course	Financial Accounting – II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. Acquire the basic knowledge about Investments accounts and how to prepare investment accounts.
	2. Learn the accounting treatment if shares issued under different circumstances, differentiate the accounting treatment for under-subscription and over-subscription of shares.
	3. Recognize the qualitative characteristics of financial statement and its methods.
	4. Analyze the assets and liabilities in the balance sheet.
	5. Evaluate the financial position of a business.

Course Content

Unit	Description	Weightage (%)
1.	Investments Accounts:(Theory & Example) <ul style="list-style-type: none">Meaning of investments, various terms used in investments transactions (face value or normal value, capital value or cost value, market value, brokerage, Interest accrued, cum – interest purchase and sale, ex-interest purchase and sale (theory).Examples to write necessary journal entries and prepare investment account in the books of investor as per applicable relevant standard.	25%
2.	Issue of Shares:(Example) <ul style="list-style-type: none">Types of Shares and Share Capital, Shares issued at Par, Premium and at Discount. Over subscription of shares, calls in arrears, calls in advance, Right shares & Provision regarding issue of right shares, Book Building process and Red Hiring Prospectus.Examples on issue & allotment of shares including pro-rata allotment, forfeiture of shares (only journal entries)	25%
3.	Financial Statement: An Analysis and Interpretation:(Theory & Example) <ul style="list-style-type: none">Meaning and Characteristic of Financial Statement. Purposes and Limitations of Financial statement.	25%

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	<ul style="list-style-type: none">• Methods of analysis of financial statement 1) Comparative statements 2) Trend Analysis and 3) Common size statements	
4.	Company Final Accounts of Joint Stock Company (Examples) <ul style="list-style-type: none">• Vertical presentation of accounting with notes as per revised schedule III as per amendments of Companies Act – 2013.	25%

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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Evaluation Pattern

Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	30%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	20%
3.	Semester End Examination	50%

Course Outcomes

1.	To understand the basic knowledge about Investments accounts and how to prepare investment accounts.
2.	To understand Share Capital, its concept, types and provisions regarding issue of right shares and its examples including pro-rata allotment.
3.	To understand about financial strength and weakness of company.
4.	To understand about Financial Statement – its analysis and interpretation. They will also learn about methods of analysis of financial statement (Comparative, Common size statement and Tend Analysis).
5.	To understand preparation of Company Final Accounts, vertical presentation revised schedule III, according to Companies Act, 2013.

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Suggested References	
Sr. No.	References
1	Advanced Accounting: M C Shukla, T S Grewaland, S C Gupta, S Chand.
2	Financial Accounting: S N Maheshwari and S K Maheshwari, Vikas Publishing.
3	Financial Accounting: Deepak Sehgal, Vikas Publishing.
4	Financial Accounting: P C Tulsian, S Chand.
5	Basic Financial Accounting Text & Assignment: J R Monga & Raj Bahadur, Scholar Tech Press.
6	Financial Accounting, Bhusankumar Goyal & H N Tiwari, Taxmann.
7	Financial Accounting Tax & Problems: Prof Jawaharlal, Dr Seema Srivastava and Dr Shivani Abrol, Himalaya Publishing House.
8	Financial Accounting and Analysis: Dr Praskanta, Athma, Himalaya Publishing House.

On-line resources to be used if available as reference material

On-line Resources

<https://www.thkjaincollege.ac.in/onlineStudy/commerce/3rdSem/FAII/Unit-6%20Investment%20Accounting.pdf>

<https://www.studocu.com/in/document/university-of-kerala/financial-accounting/issue-of-shares-lecture-notes-prepared-by-rajan-sir/26279024>
