

Revised Syllabus
And
Question Paper Pattern
Of
First Year B.Com.
Semester II

Accountancy and Financial Management – II

Under Academic Autonomy and Credit, Grading and Semester System
With effect from Academic Year 2017 - 18

Revised Syllabus of F. Y. B. Com.
Accountancy and Financial Management -II
SEMESTER II

Topics

Sr. No.	Topics	No. of lectures
Module 1	Fire Insurance Claims	15
Module 2	Consignment Accounts	15
Module 3	Branch Accounts	15
Module 4	Issue of Shares and Debentures	15

Detailed Syllabus

Module	Topics	No. of Lectures
1	Fire Insurance Claims	15
	Computation of claim for Loss of Stock by Fire, and loss of profit. Ascertainment of Claim as per the Insurance Policy including Average Clause, Normal and abnormal loss of stock (Excluding Consequential Loss)	
2	Consignment Accounts	15
	Accounting for consignment transactions, Valuation of Stock, Invoicing of goods at higher price, Accounting for Normal and Abnormal Losses	
3	Branch Accounts	15
	Meaning of Branch/classification of branch, Accounting for Dependent Branch not maintaining full books by (a) Debtors method, (b) Stock and Debtors method including invoicing of goods at higher price.	
4	Issue of Shares and Debentures	15
4.1	Issue of Shares Share and share capital: nature and types. Accounting for share capital: issue and allotment of shares, Public subscription of shares - over subscription and under subscription of shares; Issue at Par, and Premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash, Bonus Shares Accounting treatment of forfeiture and re-issue of shares. Concept of ESOP Balance Sheet extracts related to Share Issue	
4.2	Issue of Debentures Meaning & types of Debentures, Issue of Debentures at par, premium and discount, Issue of Debentures with Consideration of Redemption, Issue of Debentures for consideration other than cash. Balance Sheet Extracts related to Issue of Debentures	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Internal Assessment of 25 marks as the first component and conducting the Semester End Examination of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

A) Internal Assessment – 25% - 25 Marks

Students will choose any one of the following Three Options A, B, and C.

Option A:

1. Mid Term Exam (Class test) to be conducted in the given semester 20 Marks
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities 05 Marks

Option B:

1. Presentation on a topic, and written submission of the presentation assigned by the subject teacher 20 Marks
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities. 05 Marks

Option C:

1. Research work on a topic assigned by the subject teacher, based on a survey finding/ primary data collection 20 Marks
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities, completed note book in respect of class work and home work assigned for the term. 05 Marks

Question Paper Pattern: Mid Term Exam

Duration : 30 Minutes

Questions to be set 03

Q. No. 1	Objective Type	5 Marks
Q. No. 2	Objective Type	5 Marks
Q. No. 3	Answer 2 from given 3 05 Marks each – Conceptual Testing	5 Marks

B) Semester End Examinations – 75 Marks

Question Paper Pattern

Duration : 2 ½ Hours

Questions to be set 5

All questions are compulsory.

Q. 1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 3	Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 4	Full Length Practical Question OR (a) Practical Question (b) Practical Question	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Case Studies on Accounting Standards (Any 3 out of 4)	15 Marks