



NAGINDAS KHANDWALA COLLEGE
AUTONOMOUS

Revised Syllabus

And

Question Paper Pattern

Of

Second Year B.Com.

Semester IV

Accountancy and Financial Management – IV

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

Revised Syllabus of S. Y. B. Com.
Accountancy and Financial Management -IV
SEMESTER IV

Topics

No. of lectures	Topics	Sr. No.
10	Ascertainment and Treatment of Profit Prior to Incorporation	Module 1
15	Company Final Accounts	Module 2
20	Redemption of Shares and Debentures	Module 3
15	Buy Back of Shares	Module 4

Detailed Syllabus

No. of Lectures	Topics	Module
10	Ascertainment and Treatment of Profit Prior to Incorporation	1
	Principles for ascertainment Preparation of separate, combined and columnar profit and loss Account /Statement including different basis of allocation of expenses/ incomes Preparation of Balance Sheet.	1.1 1.2
15	Company Final Accounts	2
	Relevant provisions of companies act related to final accounts Preparation of profit and loss account and balance sheet as per revised schedule III	2.1 2.2
20	Redemption of Shares and Debentures	3
	Redemption of preference shares: Company law/legal provision for redemption of preference share in companies Act 2013 Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Company redemption Reserve- Creation and use	3.1 3.2 3.3 3.4
	Redemption of Debentures: Redemption by payment from sources including out of capital and/or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium or discount.	3.5 3.6 3.7
15	Buy Back of Shares	4
	Company law / legal provisions, including related restrictions, power, transfer to capital redemption account and prohibition Compliance of conditions, including sources, maximum limits and	4.1

debt equity ratio.	4.2
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Reference Books

Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi

Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai

Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd.

Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi

Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

Financial Accounting by Monga, J.R. Ahuja, Girish Ahujaand Shehgal Ashok, Mayur Paper Back

Compendium of Statement & Standard of Accounting, ICAI.

Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai

Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai

Company Accounting Standards by Shrinivasan Anand, Taxman.

Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

Introduction to Financial Accounting by Horngren, Pearson Publications.

Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Continuous Internal Evaluation (CIE)with 25% marks in the first component and by conducting the Semester End Examinations with 75% marks as the second component. The allocation of marks for the Continuous Internal Evaluation and Semester End Examinations are as shown below:

A) Continuous Internal Evaluation – 25% - 25 Marks

It will include;

1. 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 and articulation and exhibit of leadership qualities in organizing related academic activities, and completed note book with all class work and home work for the term. 05 Marks

B) Semester End Examinations – 75 Marks

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 5

All questions are compulsory.

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

