



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from December - 2024

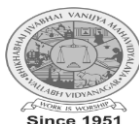
Bachelor of Commerce (B. Com.)

Semester – II

Course Code	UB02MACOM01	Title of the Course	Financial Accounting - II
Total Credits of the Course	04	Hours per week	04

Course Objectives:	<ol style="list-style-type: none">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) Analyse the assets and liabilities in the balance sheet.5) Evaluate the financial position of a business.
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Course Content		
Unit No.	Description	Weightage (%)
1)	Investments Accounts: (A) Introduction and 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). (B) Examples to write necessary journal entries and prepare investment account in the books of investor.	25%
2)	Issue of Shares: 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. Examples on issue & allotment of shares including pro-rata allotment, forfeiture of shares (only journal entries)	25%



3)	Financial Statement: An Analysis and Interpretation: Meaning and Characteristic of Financial Statement. Purposes and Limitations of Financial statement. Methods of analysis of financial statement. Comparative statements, Trend Analysis and Common size statements	25%
4)	Company Final Accounts: Vertical presentation of accounting with notes as per revised schedule III, as per amendments of Companies Act-2013.	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
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Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1)	Class Test (at least one)	15 (30%)	10 (40%)
2)	Quiz (at least one)	15 (30%)	05 (20%)
3)	Active Learning	05 (10%)	----
4)	Home Assignment	05 (10%)	05 (20%)
5)	Class Assignment	05 (10%)	----
6)	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
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 Trend Analysis).
5)	To understand preparation of Company Final Accounts, vertical presentation revised schedule III, according to Companies Act, 2013.

Sr. No.	Suggested References:
1)	Advanced Accounts: Shukla M C And Grawal TS
2)	Advanced Accounting 2- Sehgal Ashok And Sehgal Deepak



3)	Company Accounts: Gupta R L And Radhaswamy M
4)	Rathmans Company Accounts Theory Problems and Solutions: Rathman P V And Raju DR
5)	Advanced Accounting -I & II, S.P. Jain & K. L. Narang, Kalayani Publication – Delhi
6)	Financial accounting, CA (Dr.) P. C. Tulsian & CA Bharat Tulsian, S. Chand

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://www.thkjaincollege.ac.in/onlineStudy/commerce/3rdSem/FAII/Unit-6%20Investment%20Accounting.pdf
2)	https://www.studocu.com/in/document/university-of-kerala/financial-accounting/issue-of-shares-lecture-notes-prepared-by-rajn-sir/26279024