



**Bachelor of Commerce (B.Com.)  
Semester - II**

<b>Course Code</b>	<b>UB02 MACOM 06</b>	<b>Title of the Course</b>	<b>Financial Accounting II</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	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.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Investments Accounts:</b> (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.	<b>25 %</b>
<b>2.</b>	<b>Issue of Shares:</b> 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)	<b>25 %</b>
<b>3.</b>	<b>Financial Statement: An Analysis and interpretation:</b> 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	<b>25 %</b>
<b>4.</b>	<b>Company Final Accounts:</b> Vertical presentation of accounting with notes as per revised schedule III, as per amendments of Companies Act-2013.	<b>25 %</b>





<b>Teaching- Learning Methodology</b>	<ul style="list-style-type: none"><li>· Lecture Method</li><li>· Online Lectures</li><li>· Group Discussion</li><li>· Practical Problem Solving</li></ul>
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<b>Evaluation Pattern</b>		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

\* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

<b>Course Outcomes</b>	
<b>1.</b>	To understand the basic knowledge about Investments accounts and how to prepare investment accounts.
<b>2.</b>	To understand Share Capital, its concept, types and provisions regarding issue of right shares and its examples including pro-rata allotment.
<b>3.</b>	To understand about financial strength and weakness of company.
<b>4.</b>	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).
<b>5.</b>	To understand preparation of Company Final Accounts, vertical presentation revised schedule III, according to Companies Act, 2013.





<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
<b>1</b>	Advanced Accounts: Shukla M C And Grawal TS
<b>2</b>	Advanced Accounting 2- Sehgal Ashok And Sehgal Deepak
<b>3</b>	Company Accounts: Gupta R L And Radhaswamy M
<b>4</b>	Rathmans Company Accounts Theory Problems and Solutions: Rathman P V And Raju DR
<b>5</b>	Advanced Accounting -I & II, S.P. Jain & K. L. Narang, Kalayani Publication -Delhi
<b>6</b>	Financial accounting, CA (Dr.) P. C. Tulsian & CA Bharat Tulsian, S. Chand.

On-line resources to be used if available as reference material
On-line Resources
<a href="https://www.thkjaincollege.ac.in/onlineStudy/commerce/3rdSem/FAII/Unit-6%20Investment%20Accounting.pdf">https://www.thkjaincollege.ac.in/onlineStudy/commerce/3rdSem/FAII/Unit-6%20Investment%20Accounting.pdf</a>
<a href="https://www.studocu.com/in/document/university-of-kerala/financial-accounting/issue-of-shares-lecture-notes-prepared-by-rajani-sir/26279024">https://www.studocu.com/in/document/university-of-kerala/financial-accounting/issue-of-shares-lecture-notes-prepared-by-rajani-sir/26279024</a>

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