

SARDAR PATEL UNIVERSITY

B.COM. SEMESTER-II		
Course Code UB02CCOM71	Title of the Course Financial Accounting II	Credit 3

Course Objectives	The Objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
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Course Description		
Unit	Description	Weightage
1.	Structure of Balance Sheet Meaning of Balance Sheet, functions, objectives and limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. Computation of the following items from balance sheet: Owner's fund, Capital Employed, Gross Working Capital and Net working Capital	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	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 VI, as per amendments of Companies Act-2013	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

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

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

Course Outcomes: Having Completed this course, the students will be able to

- To understand the objectives, functions, structure and limitations of Balance Sheet. They will learn about arrangement of assets and liabilities in the Balance Sheet.
- To understand Share Capital, its concept, types and provisions regarding issue of right shares and its examples including pro-rata allotment.
- 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).
- To understand preparation of Company Final Accounts, vertical presentation revised schedule VI, according to Companies Act, 2013.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Advanced Accounts: Shukla M C And Grawal TS
2.	Advanced Accounting 2- Sehgal Ashok And SehgalDeepak
3.	Company Accounts: Gupta R L And RadhaswamyM
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
On-Line Resources available that can be used as Reference Material	