

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Title of the Course: Accountancy and Financial Management-IV

(Semester – IV)

Programme: Bachelor of Commerce (B.Com.)

Syllabus for 4 Credit Course from the Academic Year 2024-2025

Name of the Course: Accountancy and Financial Management-IV

Sr. No.	Heading	Particulars
1	Description the course:	The course provides a comprehensive understanding of various aspects of business restructuring. It explores the treatment of profits earned by a business before its formal incorporation as a company, analyzes the procedures and implications of redeeming preference shares and debentures issued by a company and elucidates the legal framework for a company to repurchase its own shares from its shareholders.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	<p>Course Objectives: The objective of this course is to:</p> <ol style="list-style-type: none"> 1. understand the financial implications of converting a partnership firm into a Limited company. 2. understand the concept of profit prior to incorporation and its treatment in financial statements. 3. understand the legal provisions and the redemption process for preference shares and Debentures. 4. understand the concept of share buybacks and their significance in corporate finance. 	
8	<p>Course Outcomes: After completion of the course the learners will be able to:</p> <ol style="list-style-type: none"> 1. use the accounting procedure for converting a partnership business into a limited company. 2. ascertain Net profit or loss by appropriately classifying expenses and incomes in pre and post incorporation period. 3. apply the legal provisions and follow the accounting procedure for Redemption of Preference Shares and Debentures. 4. apply the legal provisions and follow the accounting procedure for buy-back of shares. 	

9	Module 1: Conversion/Sale of a Partnership Firm into a Limited Company (15 Hours)
	<ul style="list-style-type: none"> ● Introduction ● Purchase consideration ● Entries in the books of firm ● Journal entries and Balance sheet in the books of company
	Module 2: Profit Prior to Incorporation (15 Hours)
	<ul style="list-style-type: none"> ● Introduction ● Division of Income and Expense ● Ascertainment of Pre-Incorporation Profit ● Accounting Treatment ● Statement of Profit and Loss
	Module 3: Redemption of Preference Shares and Debentures (15 Hours)
	<ul style="list-style-type: none"> ● Legal Provisions (S.55) ● Methods of redemption ● Debenture Redemption Reserve ● Redemption by conversion
Module 4: Buy-back of Shares (15 Hours)	
<ul style="list-style-type: none"> ● Meaning, Objectives and Benefits ● Difference between buy-back and redemption ● Legal provisions – Companies Act 2013 ● Ascertaining compliance with conditions ● Accounting procedure 	

10	Reference Books: <ol style="list-style-type: none"> Ahmed, Naseem, Ashok Sharma, and Rajendra Kumar. Corporate Accounting. Delhi. ANE'S Book Pvt Ltd, 2013 Bansal, Dr. KM. Corporate Accounting 1st ed Delhi. Tan Print Pvt Ltd, 2017, Hanif, M., and Mukherjee, A. Advanced Accountancy, Volume I. Tata McGraw-Hill Publishing Company Ltd, Delhi. 2012 Maheshwari, S.N. and S.K. Maheshwari. Corporate Accounting 5th ed, Delhi Vikas Publishing House Pvt Ltd, 2018 Tulsian, P.C. Corporate Accounting. 5th ed, New Delhi, McGraw-Hill Publishing Company Pvt Ltd, 2007 													
11	Internal Continuous Assessment: 40%	Semester End Examination :60%												
12	Continuous Evaluation through: <table border="1" data-bbox="241 695 1164 1707"> <thead> <tr> <th data-bbox="241 695 764 835">Sub-components</th> <th data-bbox="764 695 935 835">Maximum Marks</th> <th data-bbox="935 695 1164 835">Conditions for passing</th> </tr> </thead> <tbody> <tr> <td data-bbox="241 835 764 1121">1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="764 835 935 1121">15</td> <td data-bbox="935 835 1164 1707" rowspan="4">A learner must be present for each of the sub-components.</td> </tr> <tr> <td data-bbox="241 1121 764 1434">2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</td> <td data-bbox="764 1121 935 1434">15</td> </tr> <tr> <td data-bbox="241 1434 764 1608">3) MCQ Based Test</td> <td data-bbox="764 1434 935 1608">10</td> </tr> <tr> <td data-bbox="241 1608 764 1707">Total</td> <td data-bbox="764 1608 935 1707">40</td> </tr> </tbody> </table>		Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.	2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar	15	3) MCQ Based Test	10	Total	40
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Total	40													

13 Format of Question Paper:**Format of Question Paper for Semester End Examination (SEE)****Maximum Marks: 60****Duration: 2 hours**

Note: All questions are compulsory.

Q1. A) Practical Question (Module 1) (15 marks)**OR****Q1. B) Practical/ Theory Question (Module 1) (7 marks)****C) Practical/ Theory Question (Module 1) (8 marks)****Q2. A) Practical Question (Module 2) (15 marks)****OR****Q2. B) Practical/ Theory Question (Module 2) (7 marks)****C) Practical/ Theory Question (Module 2) (8 marks)****Q3. A) Practical Question (Module 3) (15 marks)****OR****Q3. B) Practical/ Theory Question (Module 3) (7 marks)****C) Practical/ Theory Question (Module 3) (8 marks)****Q4. A) Practical Question (Module 4) (15 marks)****OR****Q4. B) Practical/ Theory Question (Module 4) (7 marks)****C) Practical/ Theory Question (Module 4) (8 marks)****Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.****Signatures of Team Members**

Sr.No.	Name	Signature
1.	Ms. Jayalakshmi Singh	
2.	Ms. Suman Pareek	
3.	Ms. Shweta Ghule	