

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Knowledge is Supreme

Title of the Course: Accountancy and Financial Management – III

(Semester – III)

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 – III

Sr. No.	Heading	Particulars
1	Description the course:	This course helps in understanding the financial performance and position of a partnership business and explores the accounting aspects of amalgamation. The course also introduces the structure and components of company financial statements and the accounting treatment involved in the issuance of shares and debentures of companies.
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. familiarize learners with the fundamental principles and concepts of partnership accounting. 2. introduce learners to the concept of amalgamation of firms. 3. familiarize learners with the components of financial statements of companies. 4. enable learners understand the fundamental aspects of corporate finance and capital raising for companies. 	
8	<p>Course Outcomes: After completion of the course the learners will be able to:</p> <ol style="list-style-type: none"> 1. prepare final accounts of partnership firms. 2. record transactions relating to the amalgamation process in the books of the vendor firms and purchasing firm. 3. prepare basic financial statements by identifying and interpreting significant components determining the financial structure of a Company. 4. record transactions relating to issue of shares and debentures and comprehend how companies raise capital to fund their operations. 	

9	Module 1: Partnership Final Accounts (15 Hours)
	<ul style="list-style-type: none"> ● Introduction, personal accounts of partners ● Trading account, Profit and loss account, Profit and loss appropriation account, Balance sheet. ● Adjustment on Admission of a partners ● Adjustment on retirement of a partner ● Death of partners
	Module 2: Amalgamation of Firms (15 Hours)
	<ul style="list-style-type: none"> ● Meaning ● Accounting Procedure – Realisation Method ● Goodwill/ Capital adjusted in a new firm ● Sole trader amalgamating into a firm
	Module 3: Introduction to Company Accounts (15 Hours)
	<ul style="list-style-type: none"> ● Formation of companies ● Debentures, Share Capital, Reserve and Surplus ● Format - Statement of Profit and Loss ● Format - Balance Sheet
	Module 4: Issue of shares and Debentures (Advanced) (15 Hours)
	<ul style="list-style-type: none"> ● Introduction ● Issue of shares at Par, Premium and Discount ● Under Subscription and Over Subscription ● Issue of debentures at Par, Premium and Discount ● Forfeiture, calls in advance, Reissue of shares and calls-in-arrears

10 Reference Books:

1. Ahmed, Naseem, Ashok Sharma, and Rajendra Kumar. Corporate Accounting. Delhi. ANE'S Book Pvt Ltd, 2013.
2. Dr Bansal KM. Corporate Accounting 1st ed Delhi. Tan Print Pvt Ltd, 2017.
3. Dr. Maheshwari, S. N. Advanced Accountancy. Revised ed., Daryaganj, New Delhi Sultan Chand and Sons, 2007.
4. Dr. Maheshwari, S. N. Advanced Accountancy, Volume I. 9th ed., Daryaganj New Delhi Vikas Publishing House Pvt Ltd, 2018.
5. Dr. Sehgal, Ashok, and Dr. Deepak Sehgal. Advanced Financial Accountancy. 6th ed., Delhi Taxmann Allied Services, 2016.
6. Goyal, Bhushan Kumar. Fundamental of Corporate Accountancy: Volume I, Delhi. International Book House Pvt Ltd, 2013.
7. Gupta, M. P. Grewal's Accounting. 1st ed., 1993, New Delhi S. Chand and Company Ltd, Revised ed 2002.
8. Maheshwari, S.N. and S.K. Maheshwari. Corporate Accounting 5th ed, Delhi Vikas Publishing House Pvt Ltd, 2018.
9. 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:

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	

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	