

*Revised Syllabus of courses of B.Com. (Banking & Insurance)*

**SEMESTER II**

**FYBBI**

**Elective Course (EC)**

**3. Financial Accounting - II**

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Valuation of Goodwill and Shares</b>
	<b>Valuation of Goodwill</b> Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method <b>Valuation of Shares</b> Intrinsic Value Method, Yield method and Fair Value Method
<b>2</b>	<b>Buyback of equity shares</b>
	Company Law/ Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio
<b>3</b>	<b>Redemption of preference shares</b>
	Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use
<b>4</b>	<b>Redemption of debentures</b>
	Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount