

CHAPTER- ISSUE OF DEBENTURES

		CTSE	Self Evaluation Grades			
Sr.No.	Topic	Sub-Topic	Date			
1	Debentures	(i) Meaning (ii) Bond				
2	Features of Debentures	(i) Borrowed Funds (ii) Fixed rate of interest (iii) Convertibility (iv) Appointment of trustee (v) No voting rights (vi) Redemption (vii) Security				
3	Types of Debentures	(i) on the basis of Security -Mortgage Debentures -Unsecured Debentures (ii) on the basis of Redemption -Redeemable Debentures -Irredeemable Debentures (iii) on the basis of Record -Registered Debentures -Bearer Debentures (iv) on the basis of Priority -First Debentures -Second Debentures (v) on the basis of Convertibility -Convertible Debenture -Non- Convertible Debenture				
4	Difference between Shares and Debentures	(i) Nature (ii) Return (iii) Holder (iv) Status (v) Security (vi) Convertibility (vii) Voting Right (viii) Rate (ix) Repayment (x) Issue of Debentures (xi) Priority of Repayment (xii) Repurchase				
5	Difference Between Shareholders and Debentureholders	(i) Status (ii) Return (iii) Repayment (iv) Voting Rights (v) Priority of final payment (vi) Control (vii) Security (viii) Forfeiture				

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6	Issue of Debentures	(i) Accounting treatment for cash				
		-On receipts of Application Money				
		-On Acceptance of Application				
		-On making allotment money due				
		-On making calls				
		-On receipts of call money				
		(a) When the debentures are issued at par or redeemable at par				
		-When application money is received				
		-When application money is transferred to debentures account				
		-When allotment call is received				
		(b) When debentures are issued at discount and redeemable at par				
		-When application money is received				
		-When application money is transferred to debentures account				
		-When allotment is received				
		(c) When debentures are issued at premium and redeemable at par				
		-When application money is received				
		-When application money is transferred to debentures account				
		-When allotment is received				
		(ii) For consideration other than cash				
		-For the purchase of Assets and running a business				
-For issue of debentures at par, premium and discount						
(ii) Issue of debentures as collateral security						
-First Method						
-Second Method						

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7	Issue of Debentures with condition as to Redemption	(i) When debentures are issued at par or redeemable at par				
		(ii) When debentures are issued at discount or redeemable at par				
		(iii) When debentures are issued at premium or redeemable at par				
		(iv) When debentures are issued at par or redeemable at premium				
		(v) When debentures are issued at discount or redeemable at premium				
8	Interest on Debentures	(i) Meaning and accounting treatment				
		(ii) When interest on debenture becomes due for payment				
		(iii) When interest is paid to debenture holders				
		(iv) When tax deducted is submitted with the government				
		(v) When interest on debenture is transferred to P/L a/c				
9	Written off Debentures	(i) Meaning and accounting treatment				
		Signature of Student				
		Signature of Mentor/Teacher				
Key To Grades			This self Evaluation sheet has four date columns. Student shall fill grades to all topics in one date column in a sitting. By the fourth attempts, all grades should be 'A' for getting best marks in exams.			
Write 'A' if you know the concept fully (when you know 100%)						
Write 'B' if you need revision once (when you know between 75%-100%)						
Write 'C' if you know the concept partially (when you know about 50%)						
Write 'D' if you know the concept very little (when you know about 25%)						
Write 'E' if you don't know the concept at all (when you know 0%)						



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