

CHAPTER- REDEMPTION OF DEBENTURES

		GTSE	Self Evaluation Grades			
Sr.No.	Topic	Sub-Topic [®]	Date			
1	Redemption of Debentures	(i) Meaning				
		(ii) Points to be considered at the time of redemption of debentures				
		-Determine the time of redemption				
		-Determine the amount of redemption				
2	Methods of Redemption of Debentures	(i) Redemption of Debentures in lump sum on Maturity				
		(ii) Redemption of Debentures by draw of lots or by instalments				
3	Redemption of Debentures in lump sum on Maturity	(i) Investment made @ 15% of the face value of debentures to be reduced				
		(ii) Investment encashed				
		(iii) On transfer of profit from the surplus in statement of P/L a/c				
		(iv) On redemption on debentures				
		(v) When all debentures are redeemed				
		(vi) When source is out of capital				
		-On transfer of profits to debentures redemptions Reserve				
		-Redemption at par				
		-Redemption at premium				
		-When all debentures are redeemed				
		(vii) When sources is out of profit				
		-Redemption at par				
-Redemption at premium						
-When all debentures are redeemed						
4	By draw of lots or By instalments	(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%)						

