



# **Gujarat Technological University**

(Accredited with A+ Grade by NAAC)

## **Graduate School of Management Studies**

### **Report on “Accounting for Debenture”**

1. Title of Event: Accounting for Debenture
2. Type of Event: Expert session
3. Date, Time and Venue of the Event:  
Date: 16<sup>th</sup> March, 2024  
Time: 11:00 AM to 12:30 PM  
Venue of the Event: 07, GSMS, Academic Block 4, GTU, Chandkheda, Ahmedabad
4. Description of the Event:

On 16<sup>th</sup> March, 2024, GSMS GTU organized an expert session for 2<sup>nd</sup> semester BBA students. The expert is a qualified Chartered Accountant (CA), Diploma in Information System Audit – DISA (ICAI) and Master of Business Administration (MBA)

The session commenced with an overview of corporate accounting and then meaning of debenture, types and characteristics of it.

Debentures are long-term debt instruments issued by corporations to raise funds from investors. They represent a form of borrowing for the issuing company and typically carry a fixed rate of interest. Accounting for debentures involves various stages, from initial issuance to subsequent interest payments and redemption.



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The speaker gave students a overview on how debentures play a significant role in corporate finance and offer several important advantages for both issuing companies and investors. Here are some key points highlighting the importance of debentures:

- Source of Long-term Capital
- Flexibility in Capital Structure
- Lower Cost of Capital
- Fixed Interest Payments
- Enhanced Creditworthiness
- Investment Opportunities for Investors
- Market Liquidity
- Corporate Governance and Transparency

Debenture accounting holds significant importance for both companies issuing debentures and investors holding them. Debenture accounting is essential for maintaining financial transparency, regulatory compliance, and investor confidence. It enables companies to effectively manage their debt obligations, make informed strategic decisions, and communicate financial information to stakeholders accurately. Moreover, it plays a crucial role in assessing financial performance, managing risks, and supporting long-term sustainability and growth.

The expert session was both educational and engaging, providing students with a practical understanding of the complex world of corporate accounting. We extend our gratitude to the speaker for insightful presentations, making this session a memorable and enriching experience for all participants.

List and number of participants:

A total 51 BBA students of the 2<sup>nd</sup> semester.



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## 5. Photographs of the event:








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## 6. Feedback of the Event:

- The session effectively connected theoretical concepts learned in the classroom with real-world applications.
- While the overall experience was positive, some students expressed interest in more on live demonstrations during the session to deepen their understanding further.

## 7. Flyer of the Event:




**Graduate School of Management Studies (GSMS)**  
**Gujarat Technological University (GTU)**  
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### Expert Session

on

### Accounting on Debenture



**CA. Abhay Hariya**  
(CS, MBA, DISA- ICAI)

**Date: 16th March, 2024**  
**Time: 11:00 AM to 12:30 PM**  
**Venue: Classroom no. 07**

**Invitee**  
**Dr. Pankajray Patel**  
Director - GSMS

**Coordinator**  
**Ms. Medha Vyas**  
Asst. Prof. - GSMS

Locate us @ : GSMS, Academic Block-4, GTU Campus, Visat Gandhinagar Highway, Chandkheda, Ahmedabad Gujarat

→  @gsmsgtu ←

## 8. Social Media Post:

**gsmsgtu**

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Ahmedabad, Gujarat, India  
Block-5, Near Vishwakarma Engineering College, 4H4V+FG3 BT Gandhinagar Temporary Shed 5, behind GTU main Building, Nigam Nagar, Chandkheda, Ahmedabad, Gujarat 382424, India  
Lat 23.106969°  
Long 72.59281°  
16/03/24 11:11 AM GMT +05:30

Swipe →

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Liked by themahendrab and 67 others

**gsmsgtu** An Expert Session was conducted by CA. Abhay Hariya for BBA Sem-II students on 16th March 2024. The session focused on accounting procedures and financial implications associated with debentures.

1 day ago

**Report by:**

Medha Vyas, Assistant Professor, GSMS