

**"Education for Knowledge, Science and Culture"**

- *Shikshanmaharshi Dr. Bapuji Salunkhe*

Shri Swami Vivekanand Shikshan Sanstha's

**VIVEKANAND COLLEGE (AUTONOMOUS), KOLHAPUR.**

**B. Com Part – I CBCS**

Syllabus with effect from June, 2018

**Semester-I, Financial Accounting Paper -I DSC-1043A**

Marks- 40 Teaching hours- 60 Credits- 4

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**Course Objective:-** The objective of the course is to help student learn and understand Financial accounting concepts with their problems.

**Learning Outcomes:** - By the end of this course it is expected that the student will be able-

1. To understand financial accounting concept and branches of accounting.
  2. To study the Amalgamation of Partnership Firm.
  3. To know the procedure of Conversion of Partnership Firm in to Limited Company.
  4. To understand Accounting of Professionals.
  5. To know single entry and double entry system.
  6. To study the consignment and branch accounting
  7. To know the accounting standards.
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**Semester-I, Financial Accounting Paper -I DSC-1043A**

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>Credit</b>
<b>Module I</b>	<b>Introduction to Accounting: -</b> Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account	<b>(15)</b>	<b>1</b>
<b>Module II</b>	<b>Unit II: Amalgamation of Partnership Firm</b> Accounting in the books of new firm	<b>(15)</b>	<b>1</b>
<b>Module III</b>	<b>Unit III: Conversion of Partnership Firm in to Limited Company</b> Accounting In the Books of Partnership Firm and Limited Company	<b>(15)</b>	<b>1</b>
<b>Module IV</b>	<b>Unit IV Accounting of Professionals: -</b> Preparation of receipts and expenditure accounts and balance sheet of medical practioners and professional accountants.	<b>(15)</b>	<b>1</b>

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**Semester-II, Financial Accounting Paper -II DSC-1043B**

Marks- 40 Teaching hours- 60 Credits- 4

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**Semester-II, Financial Accounting Paper -II DSC-1043B**

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>Credit</b>
<b>Module I</b>	<b>Unit I : Single Entry:</b> Conversion of single entry in to double entry system	<b>(15)</b>	1
<b>Module II</b>	<b>Unit II: Consignment Accounts:</b> Important terms and accounting procedure in the books of consignor and consignee	<b>(15)</b>	1
<b>Module III</b>	<b>Unit III: Branch Accounting:</b> Dependent branch- preparation of branch account, branch trading and profit and loss account- stock and debtors system.	<b>(15)</b>	1
<b>Module IV</b>	<b>Unit IV: financial Accounting Standard</b> Concept, Benefits, Salient Features of first time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS): Need and procedures	<b>(15)</b>	1

**Books Recommended:**

- 1-Gupta R.L. and Radhaswamy M – ‘Financial Accounting’ Sultan chand and Sons, New Delhi.
- 2- Shukla M.C. Grewal T.S. and Gupta S.C. – ‘Advanced Accounts’ S.Chand and company, New Delhi.
7. Agarwala A.N. Agarwala K.N.- ‘Higher Science of Accountancy’ Kitab Mahal Allahabad.
8. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.
9. S.N. Mheswari – ‘Advanced Accountancy’
10. Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India.
11. Rajan Chougule, Dhaval chougule –“Theory and practice of Computer Accounting” Modern Publication, Kolhapur
12. Compendium of statements and standards of accounting. The institute of Chartered Accountant of India, New Delhi.

**Nature of Question Paper**

<b>Question</b>	<b>Nature of Question</b>	<b>Marks</b>
Q.No.1	A) Problem 08 Marks B) Problem 08 Marks Note: Common data/Problem be given for (A) & (B) above.	16
Q.No.2	<b>Attempt any Two out of Three</b> A) Separate Problem 08Marks B) Separate Problem 08Marks C) Separate Problem08 Marks	16
Q.No.3	Short Notes [Any Two out of Four]	08
<b>Theory paper</b>		<b>40</b>
<b>Internal evaluation</b>		<b>10</b>
<b>Total</b>		<b>50</b>