

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For
Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
Financial Accounting
Sem-I & Sem-II

Introduced from June 2018 and Onwards
(Subject to the modifications will be made from time to time)

B. Com. (CBCS Pattern)
Part- I (Semester I)
Financial Accounting Paper I
Core Course

Introduce from June-2018-19

Credits : 4

Course Inputs :

Unit I : Basic Accounting Concepts and Conventions, Accounting Process.
Accounting Standards-Need & Procedure, Concept of IFRS **(15 Hours)**

Unit II : Amalgamation of Partnership Firms **(15 Hours)**

Unit III : Consignment Accounts-Important Terms and Accounting in the books of
Consignor and Consignee. **(15 Hours)**

Unit IV : Accounts of Professionals –preparation of Receipts and Expenditure
Account and Balance sheet of Medical Practitioners and Professional Accountants.
(15 Hours)

B. Com.(CBCS Pattern)
Part- I (Semester- II)
Financial Accounting Paper- II
Core Course

Introduce from June-2018-19

Credits : 4

Unit I : Single Entry System - Conversion Method only

(15 Hours)

Unit II : Conversion of Partnership Firm into a Limited Company-Accounting in the books of partnership Firm only.

(15 Hours)

Unit III : Branch Accounts - Dependent Branch- preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method

(15 Hours)

Unit IV : Computerized Accounting System :

Introduction to Computerized Accounting. Accounting softwares 'Tally'- preparation of Vouchers, Feeding of Data and Generating of various Reports

(15 Hours)

Suggested Readings :

1. Gupta R.L. and Radhaswamy M – 'Financial Accounting' Sultanchand and Sons, New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C. – 'Advanced Accounts' S.Chand and company, New Delhi.
3. Agarwala A.N. Agarwala K.N.- 'Higher Science of Accountancy' Kitab Mahal Allahabad.
4. Jain and Narang – 'Advanced Accountancy' Kalyani Publications, New Delhi.
5. S.N. Mheswari – 'Advanced Accountancy'
6. Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India.
7. Rajan Chougule, Dhaval chougule –“ Theory and practice of Computer Accounting” Modern Publication, Kolhapur.

Note-

1- Practical Questions on unit no-2 to 4 from Sem. I and 1 to 3 from sem. II

2- Nature of Question paper will remain same as before

Note- College should make a provision of necessary computers for commerce department to train the students in computer Accounting as prescribed in the syllabus.

Equivalence

1	Financial Accounting Paper I Sem-I	1- Financial Accounting Paper I Sem-I
2	Financial Accounting Paper II Sem-II	2- Financial Accounting Paper II Sem-II