

# **JAI HIND COLLEGE AUTONOMOUS**



## **Syllabus for F.Y.BCom**

**Course : Financial  
Accountancy**

**Semester : II**

*Credit Based Semester & Grading System*

*With effect from Academic Year 2018-19*

# List of Courses

**Course: Financial Accountancy**

**Semester: II**

<b>SR. NO.</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>NO. OF LECTURES / WEEK</b>	<b>NO. OF CREDITS</b>
<b>FYBCom</b>				
1	CACC201	Financial Accounting & Management (Sem- II)	04	03

## Semester II

<b>Course: CACC201</b>	<b>Financial Accounting &amp; Management(Credits :03 Lectures/Week:04 )</b>	
	<p><b>Objectives:</b>To introduce students to the concepts of Company Accounts and Fire Insurance Claims.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> <li>• To make students understand the different Systems of Book-Keeping.</li> <li>• To introduce students to the Methods of Issuing Shares</li> <li>• To make students understand concepts of Insurance claims against loss due to fire.</li> </ul>	
<b>Unit I</b>	<p><b>ACCOUNTING FROM INCOMPLETE RECORDS</b></p> <ol style="list-style-type: none"> <li>1) Meaning</li> <li>2) Difference between Single Entry System and Double Entry system of Book-Keeping.</li> <li>3) Preparation of Final Accounts from single entry system to Double Entry System by Conversion Method.</li> </ol>	<b>20 L</b>
<b>Unit II</b>	<p><b>ISSUE OF SHARES:</b></p> <ol style="list-style-type: none"> <li>1) Introduction</li> <li>2) Methods of Issue of Equity Shares               <ol style="list-style-type: none"> <li>a) Fresh Issue at par, premium and discount.</li> <li>b) Issue of Forfeited Shares.</li> <li>c) Proforma Journal Entries.</li> </ol> </li> </ol>	<b>20 L</b>
<b>Unit III</b>	<p><b>FIRE INSURANCE CLAIMS</b></p> <ol style="list-style-type: none"> <li>1) Introduction</li> <li>2) Computation of loss of Stock due to Fire.</li> <li>3) Ascertainment of Claims as per Insurance Policy</li> <li>4) Average clause</li> <li>5) Illustrations.</li> </ol>	<b>20 L</b>
<p><b>Textbook and Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Chaudary and Chopdeet.al,(2018) Financial Accountancy and Management, Sheth Publishers Pvt. Ltd.</li> <li>2. Deepak , S. (2012). <i>Financial Accounting</i> . Delhi University, Delhi,Taxmann Publications (p) Ltd..</li> <li>3. Dr.CA Varsha ,A,(2018) Financial Accounting Management,Mumbai ,Maharashtra,MannanPrakashan (P) Ltd.</li> <li>4. Grewal ,T.S, (2012) Intoduction to Accountancy New Delhi,Delhi,S.Chand&amp; Co.(p) Ltd.</li> <li>5. Pippa ,R,(2011) Accounts,Delhi Viva Books Pvt Ltd</li> <li>6. Sharma ,D.G,(2015),Financial Accounting , New Delhi , Delhi,Taxmann publications (p)Ltd.</li> <li>7. S.N and S.K. Maheshwari(2008) Advanced Accountancy, Vol. II, Ninth edition,Vikas Publishing House.</li> </ol>		

## Evaluation Scheme

### [A] Evaluation scheme

1. **Semester End Examination ( SEE)- 60 Marks**
2. **Continuous Assessment I – Online test – 20 Marks**
3. **Continuous Assessment II – Crosswords/Open Book Test/Group Project – 20 Marks**

