



**Vivekanand Education Society's
College of Arts, Science and Commerce
(Autonomous)**

Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.

*Accredited by NAAC "A Grade" in 3rd Cycle - 2017
Best College Award – Urban Area, University of Mumbai (2012-13)
Recipient of FIST Grant (DST) and STAR College Grant (DBT)*

**Affiliated to the
University of Mumbai**

Syllabus for

Program:

- 1. B.Com. Accountancy & Financial Management-III**
- 2. B.Com Introduction to Management Accounting**
- 3. B.A. Book Keeping and Accountancy**

**As per Choice Based Semester and Grading System (CBSGS)
With the effect from Academic Year 2023 – 2024**

Program Outcomes (PO):

A learner completing Bachelor of Commerce will be able to:

- PO1 Demonstrate analytical skills in applying appropriate arts principles and methodologies to solve a wide range of problems.
- PO2 Design, carry out research and analyze results by accounting for uncertainties in different quantities measured using various social/ scientific instruments.
- PO3 Demonstrate professional behavior of being unbiased, and truthful in all aspects of work as an individual as well as team.
- PO4 Be generally imbued with realization of human values.
- PO5 Develop a sense of social service.
- PO6 Become a responsible and dutiful citizen.
- PO7 Develop a critical temper and creative ability.

Program Specific Outcomes (PSO's)

On completion of B.Com Accountancy & Financial Management program, learners will be enriched with knowledge and be able:

PSO1 To study how to prepare Partnership Final Accounts based on Adjustments of Admission or Retirement/Death of a Partner during the year.

PSO2 To understand how to prepare Statement of distribution of Cash under Excess Capital Method.

PSO3 To Study Accounting of Amalgamation of firm.

PSO4 To learn accounting of Conversion of a firm into a limited company.

On completion of B.Com Introduction to Management Accounting program, learners will be enriched with knowledge and be able:

PSO1 To learn analysis and interpretation of financial statements.

PSO2 To gain knowledge about ratio analysis and interpretation of different ratios.

PSO3 To Study how to prepare statement of Working Capital.

PSO4 To understand Capital Budgeting techniques such as Payback Period, Accounting Rate of Return, Net Present Value and Profitability Index.

On completion of S.Y.B.A Book Keeping and Accountancy program, learners will be enriched with knowledge and be able:

PSO1 To understand concept and Functions of Book Keeping and Accounting.

PSO2 To learn Accounting Terminologies.

PSO3 To understand Accounting Concepts and Conventions.

PSO4 To gain knowledge of Double Entry System of Book Keeping.

PSO5 To learn Classification of Accounts and application of Rules of Debit and Credit.

PSO6 To learn posting from Journal to Ledger and balancing of ledger Accounts.

S.Y.B.Com. (Accountancy & Financial Management-III)
(SEMESTER III)

Course Code	Title	3 Credits Points & Lectures per Semester	Lectures per Week
VESUBCOMSSI II.1	Module-I Partnership Final Accounts based on Adjustments of Admission or Retirement/Death of a Partner during the year	15	04
	Module –II Piecemeal Distribution of Cash	15	
	Module –III Amalgamation of Firms	15	
	Module-IV Conversion/Sale of Partnership Firm into a Ltd. Company	15	
	Total	60	

1. Partnership Final Accounts based on Adjustments of Admission or Retirement / Death of a Partner during the Year

- i. Simple Final Accounts Questions to Demonstrate the effect on Final accounts when a Partner is admitted during the year or a Partner Retires/ Dies during the year.
- ii. Allocation of Gross Profit Prior to and after admission/retirement/death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales / Other given Basis.
- iii. Ascertainment of Gross Profit Prior to and after admission/retirement/death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / Other given Basis.

2. Piecemeal Distribution Of Cash

- i. Excess Capital Method only.
- ii. Asset Taken Over by Partner.
- iii. Treatment of Past Profits or past losses in the Balance sheet.

- iv. Contingent liabilities/Realisation Expenses/amount kept aside for expenses and adjustment of capital
- v. Treatment of secured liabilities
- vi. Treatment of preferential liabilities like Govt dues/labour dues etc.

3. Amalgamation of Firms

- i. Realization Method Only
- ii. Calculation Of Purchase Consideration
- iii. Journal/ Ledger Accounts of Old Firm
- iv. Preparing Balance Sheet of New Firm
- v. Adjustment Of Goodwill in New Firm
- vi. Realignment of capitals in the new firm by current accounts/cash or a combination thereof excluding common transactions between the amalgamating firms.

4. Conversion/Sale of a Partnership Firm into Lt. Company

- i. Realisation Method Only
- ii. Calculation of New Purchase Consideration ; Journal/Ledger Entry ; Preparing Balance Sheet of New Company.

References:

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
7. Compendium of Statement & Standard of Accounting, ICAI.
8. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
9. Company Accounting Standards by Shrinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.
10. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

**S.Y.B.Com. (Introduction to Management Accounting)
(SEMESTER III)**

Course Code	Title	3Credits Points & Lectures per Semester	Lectures per Week
VESUBCOMSSI II.2.1	Introduction to Management Accounting	10	3
	Ratio Analysis and Interpretation	15	
	Working Capital Management	10	
	Capital Budgeting	10	
	Total	45	

1. Introduction to Management Accounting

Introduction

Nature and Scope ; Functions ; Decision- Making Process

Financial Accounting V/s Management Accounting

2. Analysis and Interpretation Of Financial Statement

Introduction -: Nature ; Limitation ; Users

Preparation Of Vertical Balance Sheet ; Vertical Income Statement

Trend Analysis ; Comparative Financial Statements ; Common Size Statement

3. Ratio Analysis and Interpretation

Meaning /Classification of Ratio Analysis

Balance Sheet Ratios ; Revenue Statement Ratios ; Composite Ratios

Utility of Ratios

Limitation

4. Working Capital Management

Meaning and Types of Working Capital

Factors affecting Working Capital

Quantum of Working Capital

Factors affecting Estimation of Working Capital

Estimating Working Capital

5.Capital Budgeting

Types of Capital Investment Decisions, Cash Flow, Techniques of Evaluation

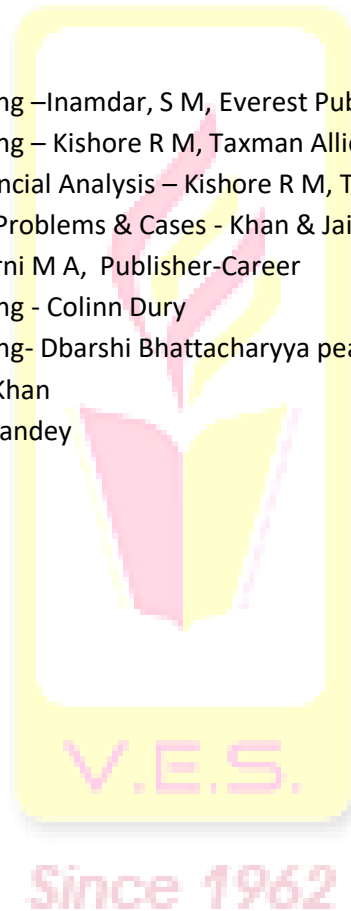
Pay Back Period Method, Pay Back profitability, Accounting Rate of Return(ARR)

Net Present Value, Discounted pay back period method, Profitability Index,

Project Ranking and Capital Rationing

References:

1. Cost and Management Accounting –Inamdar, S M, Everest Publishing House
2. Cost and Management Accounting – Kishore R M, Taxman Allied Service
3. Management Accounting & Financial Analysis – Kishore R M, Taxman Allied Service
4. Management Accounting: Text, Problems & Cases - Khan & Jain, Tata McGraw Hill
5. Management Accounting, Kulkarni M A, Publisher-Career
6. Cost and Management Accounting - Colinn Dury
7. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications
8. Management Accounting - M.Y.Khan
9. Management Accounting - I.M.pandey



**S.Y.B.A (Book Keeping and Accountancy)
(SEMESTER III)**

Course Code	Title	3 Credits Points & Lectures per Semester	Lectures per Week
VESUABKA301	Introduction to Book Keeping and Accountancy	15	04
	Double Entry Book Keeping	15	
	Journals	15	
	Ledger	15	
	Total	60	

1. Introduction to Book Keeping and Accountancy

- a. Concepts, Objectives , Importance , and Utility , Difference between Book Keeping and Accountancy.
- b. Basic Accounting terminologies , Basis of Accounting
- c. Theoretical Base of Accounting

2.Double Entry Book Keeping

- a. Concepts, Fundamentals of Double entry Book Keeping.
- b. Source Documents required for Accounting
- c. Withdrawal Slip , Cheque (Bearer , Order Crossed), Bank Pass Book, Bank Statement

3.Journals

- a. Journal- Meaning , Importance and Utility of Journal , Specimen of Journal.
- b. Writing Journal Entries
- c. Difference between Journal and Ledger

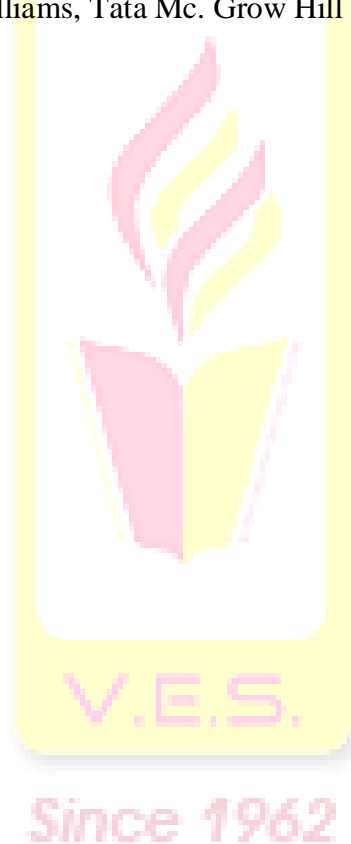
4. Ledger

- a. Concept, Need and Contents of Ledger, Specimen of Ledger
- b. Posting of Entries from Journal Book to Ledger

c. Balancing Ledger accounts.

References:

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Financial Accounting for Management (Text & Cases) by Dinesh D. Harsolekar , multi-tech publishing co.
3. Financial Accounting for Management by Ambrish Gupta, PEARSON , Noida
4. Financial Accounting by S N Maheshwari and S K Maheshwari, Vikas Publishing House Pvt. Ltd.
5. An Introduction by S.M. Maheshwari, Vani Educational Books, Ghaziabad, U.P
6. Financial Accounting By P.C.Tulsian, PEARSON , Noida
7. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai



Modality of Assessment

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 25% marks in the first part & by conducting the Semester End Examinations with 75% marks in the second part.

Students will have to score 40% of marks in the Internal Assessment as well as Semester End Examination to pass the course.

The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

Internal Assessment: It is defined as the assessment of the learners on the basis of internal evaluation as envisaged in the Credit & Choice Based System by way of participation of learners in various academic and correlated activities in the given semester of the programme.

Semester End Assessment: It is defined as the assessment of the learners on the basis of Performance in the semester end Theory/ Written examination.

A. Theory - Internal Assessment 25%

25 marks

Sr. No	Evaluation Type	Marks
1.	Class Test - Objective Questions (MCQs/True or False/Fill in the Blanks/ Match the Columns)	10
2	Project/Assignments/Presentation/Analysis of Financial Statements/Viva Voce/Reading of Auditors Report	10
3	Active participation in routine class activity, overall conduct as a responsible student, with respect to good behavior, leadership qualities, interpersonal skills etc.	05

**B. Theory - External
Examination - 75%**

75 marks

Semester End Theory Assessment

Duration - Each paper shall be of 2 ½ hours duration.

1. Theory question paper pattern :-

- a. There shall be five compulsory questions.
- b. Each question shall carry 15 marks with internal options.

**Question Paper Pattern
(Accountancy & Financial Management- Paper I & II)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

Question No	Particular	Marks
Q-1	Full Length Practical Question OR Full Length Practical Question	15
Q-2	Full Length Practical Question OR Full Length Practical Question	15
Q-3	Full Length Practical Question OR Full Length Practical Question	15
Q-4	Full Length Practical Question OR Full Length Practical Question	15
Q-5	A. Theory Questions B. Theory Questions OR Short Notes: To be asked 05 (To be answered 03)	08 07 15
Note : Full length question of 15 marks may be divided into two questions of 08 And 07 marks.		

Overall Examination and Marks Distribution Pattern

SEMESTER III

Course Accountancy & Financial Management- III	VESUBCOMSSII I.1
Theory	100

SEMESTER III

Course Introduction to Management Accounting	VESUBCOMSSII I.2.1
Theory	100

SEMESTER III

Course Book Keeping and Accountancy	VESUABKA301
Theory	100



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Syllabus for

Program:

- 1. B.Com. Accountancy & Financial Management-IV**
- 2. B.Com Financial Accounting and Auditing-Auditing-VI**
- 3. B.A. Book Keeping and Accountancy-II**

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- PO3 Demonstrate professional behavior of being unbiased, and truthful in all aspects of work as an individual as well as team.
- PO4 Be generally imbued with realization of human values.
- PO5 Develop a sense of social service.
- PO6 Become a responsible and dutiful citizen.
- PO7 Develop a critical temper and creative ability.



Since 1962

Program Specific Outcomes (PSO's)

On completion of B.Com Accountancy & Financial Management program, learners will be enriched with knowledge and be able:

PSO1 To study Meaning of Shares including Bonus Shares and Right Shares, Debenture, Types of Preference Shares and Debentures and practical knowledge of Issue of Shares and Debentures.

PSO2 To understand accounting procedure of Redemption of Preference shares as per Section 55 of Companies Act, 2013.

PSO3 To gain theoretical knowledge of concepts of Debentures and accounting procedure of Redemption of Debentures as per Capital Method and Profit Method (Debenture Redemption Reserve Method and Sinking Fund Method).

PSO4 To understand the concept of Profit Prior to Incorporation (PPI) and its Accounting Procedure.

On completion of B.Com Financial Accounting and Auditing - Auditing program, learners will be enriched with knowledge and be able:

PSO1 To understand the Meaning, objectives and Types of Auditing.

PSO2 To understand the various audit procedures taken place during the course of audit.

PSO3 To gain knowledge on internal control, internal check and internal audit.

PSO4 To learn Audit Techniques of Vouching and Verification of Incomes, Expenses, Assets and Liabilities.

PSO5 To understand the qualifications, appointment and removal of Company's Auditor and Preparation of Audit Report.

On completion of S.Y.B.A Book Keeping and Accountancy program, learners will be enriched with knowledge and be able:

PSO1 To understand classification of cash and credit transactions.

PSO2 To understand the Procedure of preparation of Bank Reconciliation Statement.

PSO3 To understand the Meaning of Depreciation, Need for Depreciation and Methods of Providing & Calculation of Depreciation.

PSO4 To understand meaning and importance of financial statements of a Proprietary Concern.

PSO5 To learn Preparation of Trading Account, Profit and Loss Account and Balance Sheet of a Proprietary Concern.

S.Y.B.Com. (Accountancy & Financial Management-IV)
(SEMESTER IV)

Credit Points - 3

Course Code	Module	No. of Lectures	Lectures per Week
VESUCAC401	Module-I Introduction to Company Accounts	15	04
	Module –II Redemption of Preference Shares	15	
	Module –III Redemption of Debentures	15	
	Module-IV Ascertainment and Treatment of Profit Prior to Incorporation	15	
	Total	60	

1. Introduction to Company Accounts

- i. Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet.
- ii. Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. **(Theory and Practical)**
- iii. Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption ,Issue of debentures for cash receivable in installments or at a time Issue of debentures for consideration other than cash. **(Theory and Practical)**

2. Redemption of Preference Shares

- i. Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.
- ii. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption.(Question on entries and/or Balance Sheet)

Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium accounts not to be utilised for premium payable on redemption of preference shares.

3. Redemption of Debentures

- i. Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures
- ii. Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)

4. Ascertainment and Treatment of Profit Prior to Incorporation

- i. Principles for ascertainment
- ii. Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income.

References:

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
7. Compendium of Statement & Standard of Accounting, ICAI.
8. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
9. Company Accounting Standards by Shrinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.
10. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

**S.Y.B.Com. Financial Accounting and Auditing- Auditing-VI
(SEMESTER IV)**

Credits Points-3

Course Code	Module	No. of Lectures	Lectures per Week
VESUCAC402	Introduction to Auditing	8	3
	Auditing Planning, Procedures and Documentation	8	
	Audit Techniques and Internal Audit	13	
	Auditing Techniques- Vouching & Verification	10	
	Company Auditor & Audit Report	06	
	TOTAL	45	

1. Introduction to Auditing

1. Basics – Financial Statements, Users of Information, Definition of Auditing Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.
2. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.
3. Principles of Audit, Materiality, True and Fair view
4. Types of Audit – Meaning, Advantages & Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Internal Audit, Annual Audit and Statutory Audit

Since 1962

2. Auditing Planning, Procedures and Documentation

1. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach
2. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.
3. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File,

Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books, Audit Notebook.

3. Audit Techniques and Internal Audit

1. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.
2. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample
3. Internal Control – Meaning and purpose, review of internal control advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.
4. Internal Audit - Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.

4. Auditing Techniques- Vouching & Verification

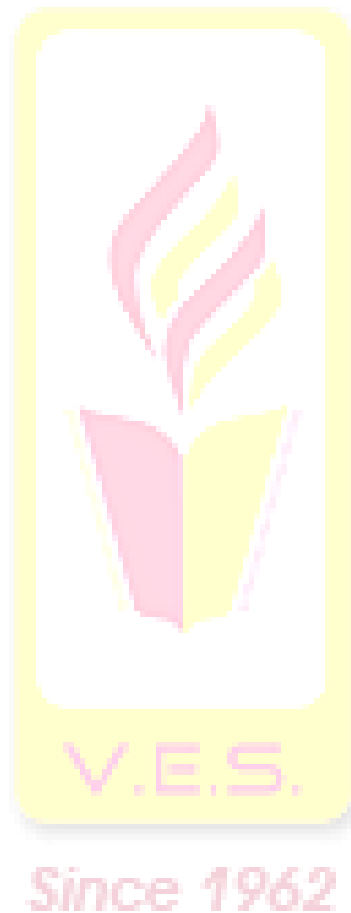
1. Audit of Income- Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received
2. Audit of Expenditure- Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense.
3. Audit of Assets - Book Debts/Debtors, Stocks, Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures.
4. Audit of Liabilities- Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities

5. Company Auditor and Auditor's Report

1. Qualifications and disqualifications, appointment and removal, rights and duties of company auditor.
2. Auditor's Report – contents of audit report and types of audit report.

References:

1. S. K. Basu – Fundamentals of Auditing 2009
2. Pankaj Kumar Roy – Auditing
3. Tondon B. N. – Handbook on Practical Auditing
4. S. K. Basu – Auditing: Principles and Techniques
5. Kamal Gupta – Contemporary Auditing
6. Aruna Jha – Auditing Taxmann
7. V.H Kishnadwala – Auditing Principles & Practise
8. Kamal Gupta & Ashok Arora – Fundamentals of Auditing
9. Aruna Jha – Fundamentals of Auditing



**S.Y.B.A (Book Keeping and Accountancy)
(SEMESTER IV)**

Credits Points-2.5

Course Code	Module	No. of Lectures	Lectures per Week
VESUAAC401	Cash Book	15	04
	Bank Reconciliation Statement	15	
	Depreciation, Provision, Reserves	15	
	Financial Statements of Proprietary Concerns	15	
	Total	60	

1. Cash Book

- a. Cash Book with cash column only, Cash Book with Cash and Bank Columns.
- b. Petty Cash Book.
- c. Information about other subsidiary Books , Sales Book, Purchase Book, Sales Return Book and Purchase Return Book.

2. Bank Reconciliation Statement

- a. Concept, Need and Importance of Bank Reconciliation Statement.
- b. Reasons for difference between Bank Balance as per Cash Book and Pass Book balance. Preparation of Bank Reconciliation Statement.
- c. Introduction to Basic Computer Accounting, Proforma of Bank Pass Book, Pay in Slip.

3. Depreciation, Provision, Reserves

- a. Reserves – Concept, Definition, Need and Factors Affecting Depreciation.
- b. Methods, Straight Line Method and WDV Method, difference between two methods, accounting treatment of depreciation.
- c. Concept, objectives and difference between provision and reserves, types of reserves.

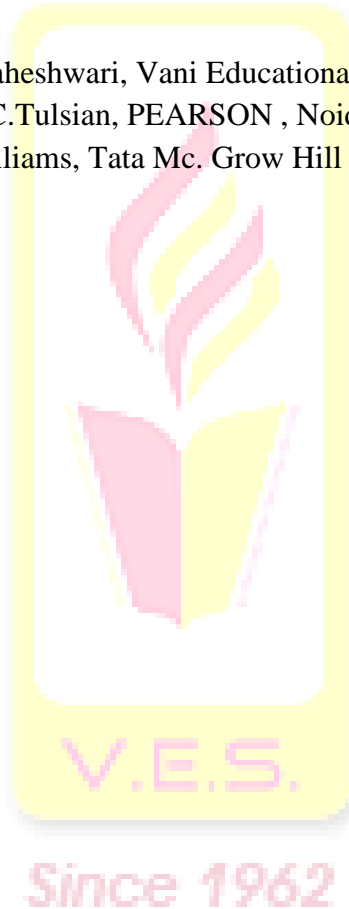
4. Financial Statements of Proprietary Concerns

- a. Trial Balance: Meaning and Purpose, Preparation of Trial Balance from given Balances.
- b. Preparation of Trading Account, preparation of Profit and Loss Account.
- c. Preparation of Balance Sheet.

d. Effects of following adjustments – closing stock, bad and doubtful debts, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation and goods distributed as free samples.

References:

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Financial Accounting for Management (Text & Cases) by Dinesh D. Harsolekar , multi-tech publishing co.
3. Financial Accounting for Management by Amrish Gupta, PEARSON , Noida
4. Financial Accounting by S N Maheshwari and S K Maheshwari, Vikas Publishing House Pvt. Ltd.
5. An Introduction by S.M. Maheshwari, Vani Educational Books, Ghaziabad, U.P
6. Financial Accounting By P.C.Tulsian, PEARSON , Noida
7. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai



Modality of Assessment

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 25% marks in the first part & by conducting the Semester End Examinations with 75% marks in the second part.

Students will have to score 40% of marks in the Internal Assessment as well as Semester End Examination to pass the course.

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Semester End Assessment: It is defined as the assessment of the learners on the basis of Performance in the semester end Theory/ Written examination.

A. Theory - Internal Assessment 25%

25 marks

Sr. No	Evaluation Type	Marks
1.	Class Test - Objective Questions (MCQs/True or False/Fill in the Blanks/ Match the Columns)	10
2	Project/Assignments/Presentation/Analysis of Financial Statements/Viva Voce/Reading of Auditors Report	10
3	Active participation in routine class activity, overall conduct as a responsible student, with respect to good behavior, leadership qualities, interpersonal skills etc.	05

B. Theory - External
Examination - 75%

75 marks

Semester End Theory Assessment

Duration - Each paper shall be of 2 ½ hours duration.

1. Theory question paper pattern :-

- a. There shall be five compulsory questions.
- b. Each question shall carry 15 marks with internal options.

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

Question No	Particular	Marks
Q-1	Full Length Practical Question OR Full Length Practical Question	15
Q-2	Full Length Practical Question OR Full Length Practical Question	15
Q-3	Full Length Practical Question OR Full Length Practical Question	15
Q-4	Full Length Practical Question OR Full Length Practical Question	15
Q-5	A. Theory Questions B. Theory Questions OR Answer the following: To be asked 05 (To be answered 03)	08 07 15
Note : Full length question of 15 marks may be divided into two questions of 08 And 07 marks.		

Overall Examination and Marks Distribution Pattern

SEMESTER IV

Course Accountancy & Financial Management- IV	VESUCAC401
Theory	100

SEMESTER IV

Course Financial Accounting and Auditing- Auditing-VI	VESUCAC402
Theory	100

SEMESTER IV

Course Book Keeping and Accountancy- II	VESUAAC401
Theory	100