

Shri Govind Guru University, Godhra.

B.com. semester-I

Core Course

General Accountancy - I
(Effective From June-2016)

UNIT-1	Marks
Consignment Accounts	25%
UNIT-2	
Branch Accounts (Excluding Foreign Branch)	25%
UNIT-3	
Fire Insurance Claims (Claims for loss or stock & fixed Assets, Claims for profit or Consequential loss)	25%
UNIT-4	
Accounts for Incomplete Records Conversion Method Only(Use of ratios to find out missing date is not expected.)	25%

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Core Elective Paper

Financial Accounting - I
(Effective From June-2016)

UNIT-1	MARKS
Piecemeal Distribution of Cash	25%
UNIT-2	
Profit Prior to Incorporation	25%
UNIT-3	
Capital Redumption-1,2,3	25%
UNIT-4	
Company Final Accounts (Only vertical presentation, Calculation Of Managerial Remuneration is expected.)	25%

Note: For subject Elective Financial Accounting, I repeat above course and units.

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B.com. semester. II

Core Course

General Accountancy - II
(Effective From June-2016)

UNIT-1	Marks
Investment Accounts: Accounting For interest bearing (fixed earning)Securities in the Books of Investor only.	25%
UNIT-2	25%
Joint Venture (Excluding Conversion of Consignment into Joint Venture)	
UNIT-3	25%
Computerized Accounting: <ul style="list-style-type: none">- Introduction,- Various components of a computer including Hardware and Software,- Features of a Computer,- Role of computer in Accounting,- Accounting information system vs Management Information,- Selection of the best Software for the Business,- Advantages and disadvantages of a Computer system;- Tally Software(7.2 version)	
UNIT-4	25%
Hire Purchase Account	

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Core Elective Paper

Financial Accounting - II
(Effective From June-2016)

UNIT-1	MARKS
(A)Purchase of Business by a company (Accounting Treatments in the books of company)	15%
(B)Indian Accounting Standards(Theory Only) AS-2 Valuation of Inventories AS-6 Depreciation Accounting AS-10 Accounting for fixed Assets	10%
UNIT-2	15%
(A)Underwriting of Shares & Debentures (Computation for fixing the liabilities of underwriters)	
(B)Redemption of Debentures (own debentures from open market)	
UNIT-3	25%
Capital Reduction (Excluding preparation of scheme of Internal resolution)	
UNIT-4	25%
Revenue Accounts of General Insurance Company (in vertical form)	

Note: For subject Elective Financial Accounting-2, I repeat above course and units.