

**SARDAR PATEL UNIVERSITY**  
**PROGRAMME: B.COM. (HONS') (3 Years)**  
**(International Accounting)**  
**(Under Choice Based Credit System Based on UGC Guidelines)**  
**Syllabus with effect from: June-2019**  
**SEMESTER – I**

<b>Paper Code: UB01DCOH52</b>	<b>Total Credits: 4</b>
<b>Title of Paper: Accounting for Business – II</b>	
<b>Objective :</b> The objective of this course is to provide the conceptual knowledge of financial accounting and techniques for preparing accounts in different business organizations.	

Unit No.	Description in Detail	Weightage
<b>1</b>	<b>Branch Accounting: (Theory &amp; Examples)</b> (Dependent Branch, excluding foreign branch) Accounts in the books of head office: <ul style="list-style-type: none"> <li>• Branches selling goods for cash only</li> <li>• Branches selling goods both for cash and credit</li> <li>• Branches supplied goods at an invoice price</li> <li>• Remittance in transit and Goods in Transit</li> </ul>	<b>25%</b>
<b>2</b>	<b>Farm Accounting</b> Introduction Importance of farm accounting in India Farm account or farm profit & loss accounts Final accounts of farm.	<b>25%</b>
<b>3</b>	<b>Accounting for Professionals:</b> <b>Theory:</b> Introduction, Methods of keeping accounts-Cash System, Mercantile System, Solicitor's accounts, Books of accounts of a solicitor and Chartered Accountants <b>Examples:</b> Based on Solicitor and Chartered Accountants' Accounts	<b>25%</b>
<b>4</b>	<b>Accounts of Non-trading concerns</b> Distinction between Capital and Revenue Expenses, Distinction between Receipt and Payment Account and Income and Expenditure Account. Revenue Income, Capital Income. Preparation of Income and Expenditure Account, Receipt and Payment Account and Balance Sheet.	<b>25%</b>

**Evaluation : Internal : 40 Marks (Theory)**  
**: External: 60 Marks (Theory) – Two Hours Examination**

**Tutorial : Credit – 1 Marks – 25**

<b>Unit – 5</b>	Total Twenty questions (theory and examples) from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	<b>25%</b>
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**Evaluation : Internal : 25 Marks**

Journal shall be evaluated by the concerned teachers.

**Reference Books:**

- Advanced Accountancy 1 - Maheshwari S N And Maheshwari S K
- Modern Accountancy - Mukharjee And Hanif
- Principles And Practice Of Accountancy - Gupta R L And Gupta V K
- Advanced Accountancy - Jain S P And Narang K L
- Advanced Accountancy – Tulsian
- Advanced Accountancy - Arulanandam M A