



F.Y.B.Com
SEMESTER - II
ACCOUNTANCY AND FINANCIAL
MANAGEMENT - II
SUBJECT CODE : UBCOMFSII.1

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**Revised Syllabus of Courses of B.Com. Programme
Accountancy and Financial Management II
Semester- II**

Modules at a Glance

Sr. No.	Modules
1	Accounting from Incomplete Records
2	Consignment Accounts
3	Branch Accounts
4	Fire Insurance Claim

Sr. No.	Modules
1	Accounting from Incomplete Records
	Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)
2	Consignment Accounts
	Accounting for consignment transactions Valuation of stock Invoicing
3	Branch Accounts
	Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method
4	Fire Insurance Claim
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

II

Question Paper Pattern

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions	10 Marks
	B) Theory questions	10 Marks
Q-6	OR Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

III

Reference Books

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

