

# Course Outcome

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Semester - II

## Module 1: Accounting from incomplete records

	Accounting from incomplete records	Course Outcome	Teaching Methods
1.	Double entry system	Co.1 State Meaning of double entry system of book keeping (R)	Discussion
2.	Incomplete records 2.1 Introduction 2.2 Features 2.3 Defects 2.4 Benefits of single entry	Co-2 Clarify features defects and benefits of single entry system (U) Co-3 Distinguish between double entry and single entry system (A)	Make them think and mention  Discussion
3	Conversion method 3.1 Introduction 3.2 Features 3.3 Steps	Co-4 Describe features and steps involved in conversion method to covert incomplete records into complete records (R)	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Use analysis on board with help of students</li> <li>• Notes</li> </ul>
4	Calculating Missing Figures	Co-5 To follow steps of conversion method and calculate missing figures by preparing ledgers. (A)	Practical problems
5	Preparing final Accounts 5.1 Preparing ledgers 5.2 preparing cash book 5.3 preparing opening balance sheet	Co-6 Prepare final accounts by finding out missing figures through preparing ledgers, cash book, opening balance sheet. (A)	Practical problem

## Module 2 : Consignment Accounts

	Consignment Accounts	Course Outcome	Teaching Methods
1	1.1 Consignment, Consignor and Consignee 1.2 Features 1.3 Necessity 1.4 Drawbacks	Co-1 Explain basic terminology used in Consignment Accounting (U) Co-2 Summarise features, necessity and drawbacks of consignment accounting (U)	<ul style="list-style-type: none"> <li>• Use analysis on board with help of students</li> <li>• Discussion</li> <li>• Notes</li> </ul>
2	Consignment and Sale	Co-3 Distinguish between consignment and sale (A)	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Notes</li> </ul>
3	3.1 Proforma Invoice 3.2 Account sale	Co-4 State meaning of Proforma Invoice	<ul style="list-style-type: none"> <li>• Use analysis on board with</li> </ul>

		and Account Sale	help of students <ul style="list-style-type: none"> <li>• Discussion</li> <li>• Notes</li> </ul>
4	4.1 Commissions 4.2 Advance	Co-5 Explain different types of commission and advance received by consignor from consignee	<ul style="list-style-type: none"> <li>• Use analysis on board with help of students</li> <li>• Discussion</li> <li>• Notes</li> </ul>
5	Valuation of stock	Co- 6 Calculate value of stock laying with the consignee at a particular date	<ul style="list-style-type: none"> <li>• Practical problems</li> </ul>
6	Accounting in the books of consignor and consignee	Co-7 Passing journal entries and prepare ledger accounts in the books of consignor and consignee	<ul style="list-style-type: none"> <li>• Practical problems</li> </ul>
7	Goods invoiced at above cost	Co-8 Calculating cost price and loading	Practical problems

### Module 3 : Branch Accounts

	Branch Accounts	Course Outcome	Teaching Methods
1	Meaning and classification of Branch	Co.1 Explain the meaning of Branch and Types of Branch (U)	<ul style="list-style-type: none"> <li>• Use analysis on board with help of students</li> <li>• Discussion</li> <li>• Notes</li> </ul>
2	Accounting for Dependent Branch. a) Debtors Method b) Stock and Debtors method	Co-2 Prepare Branch Accounts under Debtors method and Stock and debtors method (A) Co-3 Passing Journal entries and preparing ledger accounts in the books of Head Office.(A) Co-4 Passing journal entries for goods send to branch at cost price and at invoice price. (A)	Practical problems

### Module 4 : Fire Insurance Claims

	Fire Insurance Claims	Course Outcome	Teaching Methods
1.	Computation of loss of stock by fire a) when stock records are available b) when stock records are not available	Co.1 Calculate loss and claim by preparing Memorandum Trading Account. (A)	<ul style="list-style-type: none"> <li>• Use analysis on board with help of students</li> <li>• Discussion</li> <li>• Practical</li> </ul>

			Problems
2	Ascertaining Gross Profit Ratio	Co-2 Calculate GPR (A)	Practical Problems

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