

Q.3	-- -	Doas directed. 3 different exercises to be set for 2markseach.	Unit I-A	06
Q.4	A	I) Describingplaces/dailyroutine II) Describingobjects/persons(4 markseach).	Unit II - A Description	08
	B	Question to beset on Narration	Unit III-A	06

B. COM. PART-I (LEVEL-5) SEMESTER-II

Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020
with effect from Academic Year 2022-23

B.Com-I (Semester-II)

Course Code: DSC-4 Discipline Specific Course
Financial Accounting Paper-II

Credits: 4

60 hours Course	Course Content	Total 50 Marks
Course Outcomes:	After completing this course, students will be able: 4. To acquaint with skill of recording transactions related to single entry system. 5. To apply skills of accounting for conversion of partnership firm into a limited company. 6. To make use of knowledge and skill for accounting of branches. 7. To understand the knowledge about computerized accounting.	(Marks: 40 for Examination 10 for Internal Assessment)
Unit-I:	Accounting for Incomplete Record:	(15 hours)
	Single Entry System-Conversion Method only	
Unit-II:	Accounting for Conversion of Partnership into a Limited Company:	(15 hours)
	Conversion of Partnership Firm into a Limited Company- Accounting in the books of partnership firm only	
Unit-III:	Branch Accounting:	(15 hours)
	Branch Accounts-Dependent Branch- preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method	
Unit-IV:	Computerized Accounting System:	(15 hours)
	Computerized Accounting System: Introduction to Computerized Accounting, Accounting softwares 'Tally'-preparation of Vouchers, Feeding of Data and Generating of various Reports	

Reference Books:

1. Gupta R.L. and Radhaswamy M-
'Financial Accounting' Sultanchand Sons, New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C.-
'Advanced Accounts' S.Chand and Company, New Delhi.
3. Agarwala A.N. Agarwala K.N.-
'Higher Science of Accountancy' Kitab Mahal Allahabad.