

FOR → 2013

12/11/12

B.Com. I Year (2011- 2012)

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B.COM I YEAR (2011-12)**ACCOUNTANCY & STATISTICS****1.1 FINANCIAL ACCOUNTING (Code No. 1802)****Objective**

To impart basic accounting knowledge as applicable to business.

COURSE CONTENTS**Unit – I**

Introduction : Meaning and Scope of accounting, need development, objectives of accounting. Accounting principles, Concepts and Conventions, Accounting Standards in India. (Setting Process and Names) Convergence of international accounting standards.

Accounting cycle leading to preparation of final accounts : Accounting equation, Journal, Ledger, Trial Balance, Trading & P & L A/c and Balance sheet with adjustments, Rectification of errors.

Unit – II

Depreciation : Concept, Elementary knowledge of AS-6, causes and methods of accounting for depreciation (SLM, WDV, Annuity and Sinking Fund).

Consignment Accounts : Treatment of Normal and abnormal loss, valuation of stock, Joint Venture accounts. Sectional and Self-Balancing Ledgers.

Unit – III

Insurance claims, Hire Purchase system, Accounts of Non-Profit making organizations.

Unit – IV

Branch accounts (excluding foreign branch), Departmental accounts, Royalty Account.

Unit – V

Partnership Accounts : Essential characteristics of Partnership; Partnership Deed; Adjustments after closing the accounts, Fixed and Fluctuating Capital Accounts, Goodwill, Joint Life Policy, Change in Profit Sharing Ratio. Reconstitution of a partnership firm – Admission of a partner, Retirement of a partner, Death of a partner, Amalgamation of Partnership firms; Dissolution of a partnership firm – Modes of dissolution of a firm. Insolvency of Partnership. General realization and piecemeal distributions, Sales of firms to a company and amalgamation of firms.

Suggested Readings :

1. Agarwal A.N. : Agarwal K.N. : Higher Sciences of Accountancy : Kitabli Mahal, Allahabad.
2. Anthony, R.N. and Reece, J.S. : Accounting Principal : Richard Irwin Inc.
3. Compendium of Statement and Standards of Accounting : The Institute of