

Uka Tarsadia University



B.Com (Computer Application)

Financial Accounting (030100502)

5th Semester

Effective from July-2013

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Financial Accounting (030100502)

B.Com (Computer Application) (Sem.-5) Syllabus, effective from July-2013

Course Objective and Outcomes: To familiarize the students with the concept, principles of financial accounting and their applications in modern business activities.

Total Hours: 52

[4 hrs. per week]

Unit-1 Consignment Accounts

[Weightage 25%]

- 1.1. Meaning of Consignment, Sale and Consignment, Important Terms
- 1.2. Accounting Records – Consignment Account, Consignee's Account, Goods Sent on Consignment Account and Pricing of Goods Sent on Consignment
- 1.3. Valuation of Unsold Stock
- 1.4. Loss of Stock
- 1.5. Illustration

Unit-2 Joint Venture Accounts

[Weightage 25%]

- 2.1. Meaning of Joint Venture, Joint Venture and Partnership, Joint Venture and Consignment
- 2.2. Accounting Records - When separate set of books are maintained, When one venture keeps accounts and When all ventures keep accounts
- 2.3. Illustration

Unit-3 Hire Purchase and Installment Purchase Systems

[Weightage 25%]

- 3.1. Hire Purchase System:- Meaning, System of Accounting Records
- 3.2. Accounting entries- Books of the Hire Purchaser and Books of the Hire Vendor
- 3.3. Illustration
- 3.4. Installment Purchase System :- Meaning, Difference between Hire System and Installment System
- 3.5. Accounting Entries
- 3.6. Illustration

Unit-4 Branch Accounts

[Weightage 25%]

- 4.1. Types of Branches- Dependent Branches
- 4.2. Systems of Accounting – Debtors Systems, Stock and Debtors System, Final Accounts System and Wholesaler Branch System
- 4.3. Illustration

Text Book:

1. Maheshwari S.N. and Maheshwari S.K., An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.

