

Subject Code: 2CM1010203				Subject Title: Accountancy-2		
				Subject Type : Core Course		
Course Objective: To make the students aware with accounting treatment of various methods of sales and special kinds of transactions like consignment, joint venture, single entry, hire purchase etc.						
Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)		
Lecture	Tutorial	Practical	Credit	University Assessment	Institutional Assessment	Total
4	-	-	4	70	30	100

Subject Contents			
Sr. No	Topic	Total Hours	Weight (%)
1	Branch Accounting (Excluding foreign branch) Meaning of Branch, Objects of branch account, Types of Branch: Dependent Branch, Independent Branch, Methods of writing accounts of Dependent branch: Debtors system, Stock Debtors system, Independent Branch and its final accounts	9	25%
2	Investment Accounting: Preparation of investment account in the book of investor. Explanation of ex interest and cum interest transaction Accrued interest and its explanation Valuation of stock as per FIFO and LIFO method. Examples based on fixed interest bearing securities and its accounting treatment in the books of investor only.	9	25%
3	Fire Claim Accounting: Concept of general insurance and fire claim. Over insurance and under insurance, average clause Claims for loss or stock & fixed assets; claim for profit or consequential loss policy.	9	25%
4	Accounting for Hire Purchase: Meaning of Hire purchase its advantages. Difference between instalment and hire purchase system, Accounting treatment of such transaction in the books of hirer and vendor.	9	25%

Reference Books:

1. Grewal's accounting: M.P. Gupta & B. M. Agrwal, S. Chand & Company Ltd.
2. Corporate Accounting: Dr. B. C. Tulsian, S. Chand & Company Ltd.
3. Non Corporate Accounting: Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis: P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting: Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting: Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting: Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.