


|   | <b>Karmaveer Bhaurao Patil University, Satara</b><br>(A State Public University Est. u/s 3(6) of MPUA 2016)<br><b>Faculty of Commerce and Management</b> |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
|--|--|---|----------------------------|-------------|-------|-----|-------|-------------|----|----|----|------------------------|----|----|----|
|  | <b>Dhananjayrao Gadgil College of Commerce, Satara</b>   |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
|  | <b>Board of Studies in Accountancy</b>   |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
|  | <b>Programme: B.Com (Accountancy)</b>  |   | <b>Semester - III</b>      |             |       |     |       |             |    |    |    |                        |    |    |    |
|  | <b>Type : CEP</b>  |   | <b>Marks: 50</b>           |             |       |     |       |             |    |    |    |                        |    |    |    |
|  | <b>Credits : 2</b>   |   | <b>From: A. Y. 2025-26</b> |             |       |     |       |             |    |    |    |                        |    |    |    |
|  | <b>Name of the Course: Community Engagement Programme as related to Accountancy (CEP) (AC24-3 AC)</b>  |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>Course Objectives:</b><br>1) To introduce students with Community Engagement Programme.<br>2) To create awareness among the students about accountancy related CEP<br>3) To inculcate society participative skills among students             |  |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>Course Outcomes:</b><br>1) Students can know about Community Engagement Programme<br>2) Students can undertake Community Engagement Programme as related to Accountancy<br>3) Students can gain experience about society participative skills |  |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>Areas of Community Engagement Programme as related to Accountancy</b>   |  |   | <b>Hrs</b>                 |             |       |     |       |             |    |    |    |                        |    |    |    |
| 1. Accounting for Self Help Groups<br>2. Accounting for small business concerns<br>3. Accounting for farmers<br>4. Need of maintaining accounts<br>5. Any other recent area as related to Accountancy  |  |   | 90                         |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>Evaluation Pattern</b><br>1. Field Survey - 1 Credit (45 Hours)<br>2. Project preparation – 1 Credit (45 Hours)   |  |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>Evaluation Pattern:</b>   |  |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>Total Marks: 50</b>   |  |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>Internal Continuous Evaluation:</b><br>Project Report 30 Marks  |  | <b>Criteria of Passing</b> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Particulars</th> <th>ICE</th> <th>ESE</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Total Marks</td> <td>30</td> <td>20</td> <td>50</td> </tr> <tr> <td>Min. Marks for Passing</td> <td>12</td> <td>08</td> <td>20</td> </tr> </tbody> </table> |                            | Particulars | ICE   | ESE | Total | Total Marks | 30 | 20 | 50 | Min. Marks for Passing | 12 | 08 | 20 |
| Particulars  | ICE  |   |                            | ESE         | Total |     |       |             |    |    |    |                        |    |    |    |
| Total Marks  | 30   |   |                            | 20          | 50    |     |       |             |    |    |    |                        |    |    |    |
| Min. Marks for Passing   | 12   | 08  | 20                         |             |       |     |       |             |    |    |    |                        |    |    |    |
| <b>End Semester Examination:</b><br>Viva-Voce 20 Marks   |  |   |                            |             |       |     |       |             |    |    |    |                        |    |    |    |



# Karmaveer Bhaurao Patil University, Satara

(A State Public University Est. u/s 3(6) of MPUA 2016)

## Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

### Board of Studies in Accountancy

**Programme:** B.Com (Accountancy)

**Semester - III**

**Type :** Major

**Marks:** 100

**Credits :** 4

**From:** A. Y. 2025-26

**Name of the Course:** Accountancy (Financial Accounting) Paper III (AC24-3 AC3)

#### Course Objectives:

- 1) To introduce students with financial accounting, GAAP and IFRS.
- 2) To familiarize students with accounts for professionals.
- 3) To acquaint students with departmental final accounts.
- 4) To create awareness among students regarding single and double entry system.

#### Course Outcomes:

- 1) Students can know about financial accounting, GAAP and IFRS
- 2) Students can able to prepare accounts for professionals.
- 3) Students can prepare departmental final accounts.
- 4) Students can familiarize with conversion of single entry into double entry system.

| Module            | Title and Contents   | Hrs |
|-------------------|--|-----|
| <b>Module -1:</b> | <b>Introduction to Financial Accounting</b><br>1.1 Introduction, Meaning and Definitions of Financial Accounting<br>1.2 Objectives & Importance of Financial Accounting<br>1.3 Financial Statements: Meaning, Type and Uses<br>1.4 GAAP and IFRS: Meaning and Significance   | 15  |
| <b>Module -2:</b> | <b>Accounts of Professionals</b><br>2.1 Introduction of Profession<br>2.2 Systems of Keeping Accounts by Professionals<br>2.3. Nature of Receipt & Payment Account, Receipt & Expenditure Account and Income & Expenditure Account<br>2.4 Illustrations on Medical Practitioners, Lawyers and Professional Accountants                           | 15  |
| <b>Module -3:</b> | <b>Departmental Final Accounts</b><br>3.1 Introduction and Meaning of Department<br>3.2 Objectives of Departmental Accounting<br>3.3 Allocation of Direct and Indirect Expenses<br>3.4 Preparation of Departmental Final Accounts  | 15  |
| <b>Module -4:</b> | <b>Conversion of Single-Entry System into Double Entry System</b><br>4.1 Meaning, Objectives and Need of Single-Entry System<br>4.2 Types of Single-Entry System<br>4.3 Advantages and Disadvantages of Single-Entry System<br>4.4 Accounting Procedure for Conversion of Single-Entry System into Double Entry System along with Illustrations. | 15  |

**References:**

1. Anthony, R. N. & Reece, J. S. (2005). Accounting Principles. A. I. T. B. S Publishers and Distributors, Delhi
2. Gupta, R. L. & Gupta, V. K. (2013). Principles and practices of Accountancy, Sultan Chand and Sons Publications, New Delhi.
3. Jain, S. P. & Narang, K. L. (2002). Advanced Accounting. Kalyani Publication House, New Delhi.
4. Maheshwari, S. N. & Maheshwari S. K. (2010). Financial Accounting. Vikas Publication House, New Delhi.
5. Maheshwari, S. N. & Maheshwari, S. K. (2006). Advance Accountancy Principles of Accounting. Vikas Publication House, New Delhi.
6. Shukla, M. C. & Grewal T. S. (2017). Advanced Accounts. Sultan Chand and Sons Publications, New Delhi.

**Evaluation Pattern:****Total Marks: 100****Internal Continuous Evaluation:  
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

**Criteria of Passing**

| Particulars            | ICE | ESE | Total |
|------------------------|-----|-----|-------|
| Total Marks            | 40  | 60  | 100   |
| Min. Marks for Passing | 16  | 24  | 40    |


**End Semester Examination: 60 Marks**

Duration – 2 Hrs. 30 Min.

**Instructions:**

- 1) Que. No.1 to Que. No. 3 are Compulsory.
- 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6

- .....
- Que.1 A. Multiple Choice Questions (6 Marks)  
B. Fill in the Blanks (6 Marks)
- Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)
- Que.3 Essay Type Question (12 Marks)  
Or  
Essay Type Question
- Que.4 Practical Problem (12 Marks)
- Que.5 Practical Problem (12 Marks)
- Que.6 Practical Problem (12 Marks)

|    | <b>Karmaveer Bhaurao Patil University, Satara</b><br>(A State Public University Est. u/s 3(6) of MPUA 2016)<br><b>Faculty of Commerce and Management</b>                                   |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
|---|--|----------|---|--|-------------|-----|-----|-------|-------------|----|----|----|------------------------|----|----|----|
|   | <b>Dhananjayrao Gadgil College of Commerce, Satara</b>   |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
|   | <b>Board of Studies in Accountancy</b>   |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
|   | <b>Programme: B.Com (Accountancy)</b>  |          | <b>Semester - III</b>   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
|   | <b>Type : FP</b>   |          | <b>Marks: 50</b>  |  |             |     |     |       |             |    |    |    |                        |    |    |    |
|   | <b>Credits : 2</b>   |          | <b>From: A. Y. 2025-26</b>  |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Name of the Course: Field Project on Accountancy (FP) (AC24-3 FP1)</b>   |  |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Course Objectives:</b><br>1) To create awareness among students about real-world business environment.<br>2) To develop analytical and critical thinking skills among students.<br>3) To inculcate communication and teamwork skills among students. |  |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Course Outcomes:</b><br>1) Students can apply accounting techniques for real-world business environment.<br>2) Students can classify and analyze collected data in order to complete project work.<br>3) Students can prepare project report.        |  |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Module</b>   | <b>Title and Contents</b>  |          | <b>Hrs</b>  |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Module -1:</b>   | <b>Module -1: Formulation of Research Problem</b><br>1.1 Define Research problem and objective<br>1.2 Define Entity for Project Work<br>1.3 Prepare the Synopsis and plan for project work |          | 07  |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Module -2:</b>   | <b>Module -2: Field Work</b><br>2.1 Preparation of Schedule / Questionnaire<br>2.2 Visit to Entity<br>2.3 Collection of data through Schedule<br>2.4 Questionnaire and Interviews          |          | 08  |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Module -3:</b>   | <b>Module -3: Preparation of project report</b><br>3.1 Classification and Tabulation of Data<br>3.2 Analysis of Collected Data<br>3.3 Preparation of final Project report                  |          | 30  |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Evaluation Pattern:</b>  |  |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Total Marks: 50</b>  |  |          |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>Internal Continuous Evaluation:</b><br>Project Report  |  | 30 Marks | <b>Criteria of Passing</b><br><table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Particulars</th> <th style="width: 12.5%;">ICE</th> <th style="width: 12.5%;">ESE</th> <th style="width: 12.5%;">Total</th> </tr> </thead> <tbody> <tr> <td>Total Marks</td> <td style="text-align: center;">30</td> <td style="text-align: center;">20</td> <td style="text-align: center;">50</td> </tr> <tr> <td>Min. Marks for Passing</td> <td style="text-align: center;">12</td> <td style="text-align: center;">08</td> <td style="text-align: center;">20</td> </tr> </tbody> </table> |  | Particulars | ICE | ESE | Total | Total Marks | 30 | 20 | 50 | Min. Marks for Passing | 12 | 08 | 20 |
| Particulars   | ICE  | ESE      |   |  | Total       |     |     |       |             |    |    |    |                        |    |    |    |
| Total Marks   | 30   | 20       |   |  | 50          |     |     |       |             |    |    |    |                        |    |    |    |
| Min. Marks for Passing  | 12   | 08       | 20  |  |             |     |     |       |             |    |    |    |                        |    |    |    |
| <b>End Semester Examination:</b><br>Viva-Voce   |  | 20 Marks |   |  |             |     |     |       |             |    |    |    |                        |    |    |    |



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## Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

### Board of Studies in Accountancy

**Programme: B.Com. (Accountancy)**

**Semester -III**

**Type : Major**

**Marks: 100**

**Credits : 4**

**From: A. Y. 2025-26**

**Name of the Course: Accountancy (Branch and Consignment Account) Paper IV (AC24-4 AC4)**

#### Course Objectives:

1. To introduce students with accounting concepts of consignment.
2. To acquaint students with preparation of various accounts as related to consignment.
3. To familiarize students with types of branches pertaining to business.
4. To develop skills among students for preparation of various accounts as per types of branches.

#### Course Outcomes:

1. Students can know concepts relating to consignment account.
2. Students can prepare various accounts under consignment.
3. Students can prepare branch account as per different types of branches.
4. Students can prepare various accounts as per types of branches..

| Module            | Title and Contents  | Hrs. |
|-------------------|---|------|
| <b>Module -1:</b> | <b>Introduction to Consignment Accounts</b><br>1.1 Meaning, Concepts, Objectives & Features of Consignment<br>1.2 Parties involved in Consignment<br>1.3 Procedure of Consignment<br>1.4 Distinction between Sales and Consignment  | 15   |
| <b>Module -2:</b> | <b>Practical Approach of Consignment Accounts</b><br>2.1 Formats of Account Sales & Pro-forma Invoice<br>2.2 Distinction between Del-credere Commission and Ordinary Commission<br>2.3 Treatment of Commission Received and Receivable<br>2.4 Preparation of Consignment A/c  | 15   |
| <b>Module -3:</b> | <b>Introduction to Branch Accounts</b><br>3.1 Meaning, Concept & Objectives of Branch Accounting<br>3.2 Need and Importance Branch Accounting<br>3.3 Types of Branches: Dependent, Independent & Foreign<br>3.4 Debtors System Method: Preparation of Branch Account  | 15   |
| <b>Module -4:</b> | <b>Dependent &amp; Independent Branches</b><br>4.1 Nature of Dependent and Independent Branches<br>4.2 Dependent Branches: Characteristics and Responsibilities<br>4.3 Independent Branches: Characteristics and Functions<br>4.4 Final Account Method: Preparation of Branch Account and Branch Statement of Profit and Loss | 15   |

**Reference Books:-**

1. Anthony, R. N. & Reece, J. S. (2005). Accounting Principles. A. I. T. B. S Publishers and Distributors, Delhi
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**Evaluation Pattern:****Total Marks: 100****Internal Continuous Evaluation:  
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

**Criteria of Passing**

| Particulars            | ICE | ESE | Total |
|------------------------|-----|-----|-------|
| Total Marks            | 40  | 60  | 100   |
| Min. Marks for Passing | 16  | 24  | 40    |

**End Semester Examination: 60 Marks**

Duration – 2 Hrs. 30 Min.

**Instructions:**

- 1) Que. No.1 to Que. No. 3 are Compulsory.
- 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6

|  |            |
|--|------------|
| .....                                    |            |
| Que.1 A. Multiple Choice Questions       | (6 Marks)  |
| B. Fill in the Blanks                    | (6 Marks)  |
| Que.2 Write Short Notes (Any 2 out of 3) | (12 Marks) |
| Que.3 Essay Type Question                | (12 Marks) |
| Or                                       |            |
| Essay Type Question                      |            |
| Que.4 Practical Problem                  | (12 Marks) |
| Que.5 Practical Problem                  | (12 Marks) |
| Que.6 Practical Problem                  | (12 Marks) |



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## Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

### Board of Studies in Accountancy

**Programme:** B. Com (Banking & Finance)

**Semester - III**

**Type: Minor**

**Marks: 100**

**Credits: 4**

**From: A. Y. 2025-26**

**Name of the Course:** Accountancy (Financial Accounting) P-III  
(BC24-3 AC3)

#### Course Objectives:

1. To introduce students with financial accounting, GAAP and IFRS.
2. To familiarize students with accounts for professionals.
3. To acquaint students with departmental final accounts.
4. To create awareness among students regarding single and double entry system.

#### Course Outcomes:

1. Students can know about financial accounting, GAAP and IFRS
2. Students can able to prepare accounts for professionals.
3. Students can prepare departmental final accounts.
4. Students can familiarize with conversion of single entry into double entry system.

| Module            | Title and Contents   | Hrs |
|-------------------|--|-----|
| <b>Module -1:</b> | <b>Introduction to Financial Accounting</b><br>1.1 Introduction, Meaning and Definitions of Financial Accounting<br>1.2 Objectives & Importance of Financial Accounting<br>1.3 Financial Statements: Meaning, Type and Uses<br>1.4 GAAP and IFRS: Meaning and Significance   | 15  |
| <b>Module -2:</b> | <b>Accounts of Professionals</b><br>2.1 Introduction of Profession<br>2.2 Systems of Keeping Accounts by Professionals<br>2.3. Nature of Receipt & Payment Account, Receipt & Expenditure Account and Income & Expenditure Account<br>2.4 Illustrations on Medical Practitioners, Lawyers and Professional Accountants                           | 15  |
| <b>Module -3:</b> | <b>Departmental Final Accounts</b><br>3.1 Introduction and Meaning of Department<br>3.2 Objectives of Departmental Accounting<br>3.3 Allocation of Direct and Indirect Expenses<br>3.4 Preparation of Departmental Final Accounts  | 15  |
| <b>Module -4:</b> | <b>Conversion of Single-Entry System into Double Entry System</b><br>4.1 Meaning, Objectives and Need of Single-Entry System<br>4.2 Types of Single-Entry System<br>4.3 Advantages and Disadvantages of Single-Entry System<br>4.4 Accounting Procedure for Conversion of Single-Entry System into Double Entry System along with Illustrations. | 15  |

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6. Shukla, M. C. & Grewal T. S. (2017). Advanced Accounts. Sultan Chand and Sons Publications, New Delhi.

**Evaluation Pattern:****Total Marks: 100****Internal Continuous Evaluation:  
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

**Criteria of Passing**

| Particulars            | ICE | ESE | Total |
|------------------------|-----|-----|-------|
| Total Marks            | 40  | 60  | 100   |
| Min. Marks for Passing | 16  | 24  | 40    |

**End Semester Examination: 60 Marks**

Duration – 2 Hrs. 30 Min.

**Instructions:**

- 1) Que. No.1 to Que. No. 3 are Compulsory.
- 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6

.....

|  |            |
|--|------------|
| Que.1 A. Multiple Choice Questions       | (6 Marks)  |
| B. Fill in the Blanks                    | (6 Marks)  |
| Que.2 Write Short Notes (Any 2 out of 3) | (12 Marks) |
| Que.3 Essay Type Question                | (12 Marks) |
| Or                                       |            |
| Essay Type Question                      |            |
| Que.4 Practical Problem                  | (12 Marks) |
| Que.5 Practical Problem                  | (12 Marks) |
| Que.6 Practical Problem                  | (12 Marks) |



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## Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

### Board of Studies in Accountancy

**Programme:** B.Com. (Banking & Finance)

**Semester - III**

**Type:** OE

**Marks:** 50

**Credits :**2

**From:** A. Y. 2025-26

**Name of the Course:** Cost Accounting P- I (BF24-3 CA1)

#### Course Objectives:

1. To develop analytical skills among students for preparation of cost sheet.
2. To develop computing skills for valuing of inventory.

#### Course Outcomes:

1. Students can compute elements of costs as related to cost sheet.
2. Students can value the inventory under different methods.

| Module            | Title and Contents   | Hrs |
|-------------------|--|-----|
| <b>Module -1:</b> | <b>Introduction to Cost Accounting</b><br>1.1 Cost Accounting: Meaning, Objectives & Importance<br>1.2 Elements of Cost and Classification of Cost<br>1.3 Cost Unit and Cost Centre<br>1.4 Preparation of Cost Sheet | 15  |
| <b>Module -2:</b> | <b>Cost Accounting of Materials</b><br>2.1 Materials: Purchasing, Inspection and Storage<br>2.2 Stock Levels<br>2.3 Pricing of Issue of Materials – FIFO & Weighted Average Method<br>2.4 Economic Order Quantity    | 15  |

#### Reference Books: -

1. S. N. Maheshwari, S. N. Mittal (2021). Elements of Cost Accounting, New Delhi: Shree Mahaveer Book Depot.
2. Arora M. N. (2018). Cost and Management Accounting, New Delhi: Himalaya Publishing House.
3. Ravi M Kishore (2018). Cost Management, New Delhi: Taxmann Publications
4. Jain and Narang (2016). Cost Accounting: Principles and Practice, New Delhi: Kalyani Publishers.
5. Suveera Gill (2016). Cost and Management Accounting – Fundamentals and its Applications, Noida: Vikas Publishing.
6. JawaharLal (2013). Cost Accounting, New Delhi: McGraw Hill Education.
7. Arora M. N. (2012). Cost Accounting: Principles & Practice, New Delhi: Vikas Publishing House.
8. Maheshwari S. N. (2009). Fundamentals of Cost Accounting, New Delhi: Sultan Chand & Sons.
9. Shukla, Grewal and Gupta (2007). Cost Accounting- Text, Problems and Solutions, Noida: S.Chand.
10. Saxena and Vasishth (2006). Advanced Cost and Management Accounting, New Delhi: S.Chand and Sons.
11. Gowda J.M. (2001). Advanced Cost Accounting, New Delhi: Himalaya Publishing House.
12. Baligar G. B. (1999). Hubli: Cost Accounting, Ashok Prakashan.

**Evaluation Pattern:****Total Marks: 50****Internal Continuous Evaluation: 20 Marks**

1. Home Assignment / Unit Test / Study Tours / Group Discussion: 10 Marks
2. Project Work / Field Visit / Seminar / Interviews: 10 Marks

**Criteria of Passing**

| <b>Particulars</b>     | <b>ICE</b> | <b>ESE</b> | <b>Total</b> |
|------------------------|------------|------------|--------------|
| Total Marks            | 20         | 30         | 50           |
| Min. Marks for Passing | 08         | 12         | 20           |

**End Semester Examination: 30 Marks**

Duration – 1 Hr. 30 Min.

**Instructions:**

- 1) All questions are compulsory.
- 2) Use of Calculator is allowed.

- 
- Que.1 A. Multiple Choice Questions (3 Marks)  
B. Fill in the Blanks (3 Marks)
- Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)
- Que.No.3 Practical Problem (12 Marks)
- Or  
Practical Problem



# Karmaveer Bhaurao Patil University, Satara

(A State Public University Est. u/s 3(6) of MPUA 2016)

## Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

### Board of Studies in Accountancy

**Programme:** B.Com (Business Studies)

**Semester - III**

**Type:** Minor

**Marks:** 100

**Credits:** 4

**From:** A. Y. 2025-26

**Name of the Course:** Accountancy (Financial Accounting) P-III  
(BC24-3 AC3)

#### Course Objectives:

1. To introduce students with financial accounting, GAAP and IFRS.
2. To familiarize students with accounts for professionals.
3. To acquaint students with departmental final accounts.
4. To create awareness among students regarding single and double entry system.

#### Course Outcomes:

1. 1) Students can know about financial accounting, GAAP and IFRS
2. Students can able to prepare accounts for professionals.
3. Students can prepare departmental final accounts.
4. Students can familiarize with conversion of single entry into double entry system.

| Module            | Title and Contents   | Hrs |
|-------------------|--|-----|
| <b>Module -1:</b> | <b>Introduction to Financial Accounting</b><br>1.1 Introduction, Meaning and Definitions of Financial Accounting<br>1.2 Objectives & Importance of Financial Accounting<br>1.3 Financial Statements: Meaning, Type and Uses<br>1.4 GAAP and IFRS: Meaning and Significance   | 15  |
| <b>Module -2:</b> | <b>Accounts of Professionals</b><br>2.1 Introduction of Profession<br>2.2 Systems of Keeping Accounts by Professionals<br>2.3. Nature of Receipt & Payment Account, Receipt & Expenditure Account and Income & Expenditure Account<br>2.4 Illustrations on Medical Practitioners, Lawyers and Professional Accountants                           | 15  |
| <b>Module -3:</b> | <b>Departmental Final Accounts</b><br>3.1 Introduction and Meaning of Department<br>3.2 Objectives of Departmental Accounting<br>3.3 Allocation of Direct and Indirect Expenses<br>3.4 Preparation of Departmental Final Accounts  | 15  |
| <b>Module -4:</b> | <b>Conversion of Single-Entry System into Double Entry System</b><br>4.1 Meaning, Objectives and Need of Single-Entry System<br>4.2 Types of Single-Entry System<br>4.3 Advantages and Disadvantages of Single-Entry System<br>4.4 Accounting Procedure for Conversion of Single-Entry System into Double Entry System along with Illustrations. | 15  |

**Reference Books: -**

1. Anthony, R. N. & Reece, J. S. (2005). Accounting Principles. A. I. T. B. S Publishers and Distributors, Delhi
2. Gupta, R. L. & Gupta, V. K. (2013). Principles and practices of Accountancy, Sultan Chand and Sons Publications, New Delhi.
3. Jain, S. P. & Narang, K. L. (2002). Advanced Accounting. Kalyani Publication House, New Delhi.
4. Maheshwari, S. N. & Maheshwari S. K. (2010). Financial Accounting. Vikas Publication House, New Delhi.
5. Maheshwari, S. N. & Maheshwari, S. K. (2006). Advance Accountancy Principles of Accounting. Vikas Publication House, New Delhi.
6. Shukla, M. C. & Grewal T. S. (2017). Advanced Accounts. Sultan Chand and Sons Publications, New Delhi.

**Evaluation Pattern:****Total Marks: 100****Internal Continuous Evaluation:  
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

**Criteria of Passing**

| Particulars            | ICE | ESE | Total |
|------------------------|-----|-----|-------|
| Total Marks            | 40  | 60  | 100   |
| Min. Marks for Passing | 16  | 24  | 40    |

**End Semester Examination: 60 Marks**

Duration – 2 Hrs. 30 Min.

**Instructions:**

- 1) Que. No.1 to Que. No. 3 are Compulsory.
  - 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6  
.....
- Que.1 A. Multiple Choice Questions (6 Marks)  
B. Fill in the Blanks (6 Marks)
- Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)
- Que.3 Essay Type Question (12 Marks)  
Or  
Essay Type Question
- Que.4 Practical Problem (12 Marks)  
Que.5 Practical Problem (12 Marks)  
Que.6 Practical Problem (12 Marks)