

**B. Com. (Hons.)**  
**Semester-1 Major**  
**Financial Accounting - 1**  
**Course Code: DSC-C-111 A**  
**Credit Mark Distribution – 04**

**Course Objectives:**

- To make the student competent with fundamental knowledge of Accountancy Subject.
- To make student capable and confident with Book-keeping and Finalisation Process of Accounting.

**Course Outcome**

- Able to identify and record financial transactions of Profit and Not For Profit Organisations.
- Functional skill of Finalising Accounts for Profit and Not for Profit Organisations.

**Pre-requisite**

- Student should have primary understanding of the Accountancy subject.

**Co-requisite**

- Student should take up theoretical and conceptual background of Financial Accounting subject.

Unit 1	<p><b><u>Basics of Accounting</u></b></p> <ul style="list-style-type: none"> <li>● Account Concepts</li> <li>● Account Conventions &amp; Principles</li> <li>● Understanding of Vouchers &amp; Transactions (Including Bank Transactions)</li> </ul>	<b><u>25%</u></b>
Unit 2	<p><b><u>Accounting Process &amp; Finalisation of Accounts</u></b></p> <ul style="list-style-type: none"> <li>● Book-keeping &amp; Recording of Transactions with Understanding of Finalisation Process</li> </ul>	<b><u>25%</u></b>
Unit 3	<p><b><u>Accounts from Incomplete Records</u></b></p> <ul style="list-style-type: none"> <li>● Conversion Method only</li> </ul>	<b><u>25%</u></b>
Unit 4	<p><b><u>Not For Profit Organizations</u></b></p>	<b><u>25%</u></b>

**Pedagogical Tools:**

- Classroom Lectures and discussion
- Problem Solving
- Tutorial

- Group discussion
- Seminar
- Assignments

**Mode of Evaluation: Evaluation will be divided in two parts.**

**External:** Semester End Examination will be conducted by the Gujarat University of 50% Marks.

**Internal:** Internal Evaluation of 50% marks will be decided by the University time to time and instructed to colleges/institutes/departments. Following can be consider as the model evaluation system.

### **FBLD (Flip Blended Learning Design Template)**

- Any One Unit from the above syllabus can be discussed by the faculty through online mode.
- Online mode can be SWAYAM MOOC Course or any other suggested by the UGC or Gujarat University.

### **Taxonomy**

### **MOOC Courses**

On Financial Accounting or any topics related to Financial Accounting which is part of the above syllabus.

### **References**

Author/s	Name of the Book	Publisher	Edition and Year of Publication
Bhushan Kumar Goyal & Dr H.N. Tiwari	Financial Accounting	Taxmann	November - 2022
<u>M C Shukla, S C Gupta &amp; T S Grewal</u>	Advanced Accounts	S. Chand Publishing	2017
T. Horngren Charles, L. Sundern Gary, et al.	Introduction to Financial Accounting	Pearson Publishing	2022
J. Madegowda	Accounting for Managers	Himalaya Publishing House	
Prof. Jawahar Lal	Accounting Theory and Practice	Himalaya Publishing House	

**B. Com (Hons)**  
**Semester-1 Major**  
**Financial Accounting 2**  
**Course Code: - DSC-C-112 A**  
**Credit Mark Distribution -04**

**Course Objectives:**

- To provide knowledge and understanding of concepts for special business activities & its accounting procedure.

**Course Outcome:**

- Have an understanding of special business activities & will be able to record such transactions.

**Pre-requisite:**

- Student should have primary understanding of Special business activities.

**Co-requisite:**

- Student should try to get practical exposure of Special Business Activities to get in depth idea.

Unit 1	<b><u>Consignment Accounts</u></b>	<b><u>25%</u></b>
Unit 2	<b><u>Joint Venture Accounts</u></b> ● (Excluding conversion of consignment into joint venture)	<b><u>25%</u></b>
Unit 3	<b><u>Accounting for Inland Branches</u></b> ● (Excluding stock & debtors system and Foreign Branch)	<b><u>25%</u></b>
Unit 4	<b><u>Hire Purchase Accounts</u></b> ● (Excluding Reporting)	<b><u>25%</u></b>

**Pedagogical Tools:**

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- Problem Solving
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