Course Code:

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen &CA)– Semester – III

Course 3A:Advanced Accounting

Learning Outcomes:

At the end of the course, the student will able to;

➢ Understand theconcept of Non-profit organisations and its accounting process

➢ Comprehend the concept of single-entry system and preparation of statement of affairs

➢ Familiarize with the legal formalities at the time of dissolution of the firm

➢ Prepare financial statements for partnership firm on dissolution of the firm.

➢ Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

Syllabus

Unit-I:**Accounting for Non Profit Organisations**: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-II: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III:Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

(General and Computer Applications)

Course Code:

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)– Semester – III

Course 3B: Business Statistics

Learning Outcomes:

At the end of the course, the student will able to;

- ➢ Understand the importance of Statistics in real life
- ➢ Formulate complete, concise, and correct mathematical proofs.
- ➢ Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- ➢ Build and assess data-based models.
- ➢ Learn and apply the statistical tools in day life.
- ➢ Create quantitative models to solve real world problems in appropriate contexts.

Syllabus:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

Unit 2: Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

Unit 3: Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

Unit 4: Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures-Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

Unit 5: Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

Suggested Readings:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarval, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

Suggested Co-Curricular Activities

- Student Seminars,Quiz
- Problem Solving Exercises
- Observe Live Population Clocks – India and world
- Collection of statistical data of village/town, District, State, Nation
- Participate in Crop Cutting Experiments at villages
- Percentiles in CET exams
- Practice Statistical Functions in MS Excel
- Draw diagrams and Graphs in MS Excel
- Use statistical tools in real life like class/college results, local production etc
- Prepare questionnaire and schedule
- Application of averages in everyday life
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

For Courses 1A, 2A, 3A, 3B, 4A, 4B, 4C

Time: 3 Hours]   *[Max. Marks : 75*

Section-A   **[5X5=25]**

Answer any **FIVE** of the following questions.

(at least 4 problems must be given*)*

1   Contents of **Unit-I**

2   Contents of **Unit-II**

3   Contents of **Unit-III**

4   Contents of **Unit-IV**

5   Contents of **Unit-V**

6   Contents of **Unit-I to Unit V**

7   Contents of **Unit-I to Unit V**

8   Contents of **Unit-I to Unit V**

Section-B   **[5X10=50]**

Answer **FIVE** questions

9 a   Contents of **Unit-I**(Theory/Problem)

(OR)

9 b   Contents of **Unit-I**(Problem)

10 a   Contents of **Unit-II**(Theory/Problem)

(OR)

10 b   Contents of **Unit-II**(Problem)

11 a   Contents of **Unit-III**(Theory/Problem)

(OR)

11 b   Contents of **Unit-III**(Problem)

12 a   Contents of **Unit-IV**(Theory/Problem)

(OR)

12 b   Contents of **Unit-IV**(Problem)

13 a   Contents of **Unit-V**(Theory/Problem)

(OR)

13 b   Contents of **Unit-V**(Problem)

For Courses 1B, 1C, 2B, 2C, 3C, 4D, 4E,4F

Time: 3 Hours]   *[Max. Marks : 75*

Section-A   *[5X5=25]*

Answer any **FIVE** of the following questions.

1   Contents of **Unit-I**

2   Contents of **Unit-II**

3   Contents of **Unit-III**

4   Contents of **Unit-IV**

5   Contents of **Unit-V**

6   Contents of **Unit-I to Unit V**

7   Contents of **Unit-I to Unit V**

8   Contents of **Unit-I to Unit V**

Section-B   **[5X10=50]**

Answer **FIVE** questions

9 a   Contents of **Unit-I**

(OR)

9 b   Contents of **Unit-I**

10 a   Contents of **Unit-II**

(OR)

10 b   Contents of **Unit-II**

11 a   Contents of **Unit-III**

(OR)

11 b   Contents of **Unit-III**

12 a   Contents of **Unit-IV**

(OR)

12 b   Contents of **Unit-IV**

13 a   Contents of **Unit-V**

(OR)

13 b   Contents of **Unit-V**