

B.Com

**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF FIRST SEMESTER
(FIRST TERM OF ACADEMIC YEAR 2019-20)
SE 101 A FINANCIAL ACCOUNTING – 1 SEMESTER - I**

UNIT	PARTICULARS	MARKS
UNIT - 1	PIECEMEAL DISTRIBUTION OF CASH	25%
UNIT - 2	(A) ISSUE AND FORFEITURE OF SHARES (PRO-RATA) (B) PROFIT PRIOR TO INCORPORATION	25%
UNIT - 3	PURCHASE OF BUSINESS BY A COMPANY (ACCOUNTING TREATEMENTS IN THE BOOKS OF COMPANY)	25%
UNIT - 4	COMPANY FINAL ACCOUNTS (ONLY VERTICAL PRESENTATION, CALCULATION OF MANAGERIAL REMUNERATION IS NOT EXPECTED) (ONLY 21 ITEMS IN TRIAL BALANCE & ONLY 5 ADJUSTMENTS ARE EXPECTED)	25%

Recommended Reading :

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.