

Dr. Md. Reham Akram
Dept of commerce

Syllabus B. com Part I

Honours Paper - I

F.M-100

Al-Hafeez college, Ara

Book - Financial Accounts Paper I

Basic Accounting Concepts, Principles and Conventions, Nature and significance of Accounting, Types of Accounting, Preparation, Presentation and Analysis of financial statements - their limitations.

Accounting of Non-trading organisations - Receipts and Payment Account - Income and Expenditure Account.

Basic

Single Entry System - Preparation of Account for - Incomplete Records - conversion of single entry into Double Entry system.

Royalty, Hire Purchase and Instalment system of Accounts: Departmental and Branch Accounts - & (excluding foreign branch) Insolvency Accounts, Partnership Dissolution, Insolvency of Partners - Garner vs Murray case; sale to a company.

The End.

Books Recommended.

- (1) Dr. S.K. Singh - Financial Accounting (S.B.P.D)
- (2) Dr. R.V. Singh - Financial Accounting (S.B.P.D)
- (3) Dr. S.M. Shukla - Financial Accounting

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Syllabus B. Com Part I
Auditing (Honours Paper II) [F.M. 100]

- Origin and Growth of Auditing; Meaning, Definition and scope of Auditing • objects and Advantages of Auditing • classification of Audit • Technique, Preparation and Procedure of Audit • internal control, Check and Audit • vouching • valuation of Assets and liabilities
- Certification of Assets and liabilities • Capital and Revenue - Expenditure • Depreciation, Provision and reserve • Appointment, Qualification, Remuneration, Rights and Duties of an Auditor • Liabilities of Company Auditor • Profits, Divisible Profits and Dividends
- Audit of the Company or Company Audit • Audit of Defferent - institution • The Auditor report and Certifications • investigation • New trends in Auditing • Professional Ethics and Conduct • Act and Regulation relating to chartered Accountants • standard Auditing practices and the Auditor • Audit and Computers and Audit case laws.

Books Recommended:

- (1) Dr. T. R. Sharma - Auditing (S.B.P.D Publication)

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Syllabus 3. Com class XII Accountancy.

One Paper.

Three Hours

F.M. 100.

Units	Marks
<u>Part "A"</u> Accounting for not-for profit organisations and Partnership firms	
Unit I Accounting for not-for profit organisations	10
Unit II Accounting for Partnership	05
Unit III Reconstitution of Partnership	20
Unit IV Dissolution of Partnership firm	25
<u>Part "B"</u> Company Accounts and financial statement Analysis	
Unit V Accounting for share and debenture capital -	12
Unit VI Analysis of financial statements	08
Unit VII Statement of changes in financial position	20
TOTAL	60
TOTAL	40

OR - 21

<u>Part "C"</u> Computerized Accounting system	
Unit V overview of Computerized Accounting system	05
Unit VI Using Computerized Accounting system	08
Unit VII Accounting using Database management system (DBMS)	07
Unit VIII Accounting Application of electronic Spreadsheet	20
TOTAL	40

The End.

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Theory

Three Hours

F.M. 100

Unit I Entrepreneurial opportunities and Enterprise Creation - 20 Marks

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- Environment scanning • Market Assessment
- Identification of Entrepreneurial opportunities
- Selection of an Enterprise
- Steps in Setting up of an Enterprise

Unit II Enterprise Planning and Resourcing - 20 Marks

- Business Planning - Preparation of a Project Report
- Resource Assessment - Financial and non financial
- Fixed and working capital requirement, funds flows, profit ratios, Break Even Analysis etc.
- Mobilising Resources - source and means of fund, facilities and Technologies for starting an Enterprise.
- organising/production of Goods and service - Quality and flow of inputs.

Unit III Enterprise Management - 30 Marks

- (a) General Management: Basic Management functions.
- (b) Managing Market: - Meaning, functions of Marketing, Marketing mix, Product, Price, Place, Promotion (Advertising and sales promotion)
- (c) Managing finance - source of long term and short term finances
Determination of cost, Income, calculation of Profit/Loss.
- (d) Managing Growth and sustenance: - Affecting change, modernisation, Expansion, Diversification and substitution.
- (e) Entrepreneurial Discipline - laws of land, Ecology, consumer's concept, Adherence to contract and credits

P.T.O

PRACTICAL - 30 Marks

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| (1) Project Report/Market Survey Report | 10 Marks |
| (2) Viva-voce on PW/SR | 05 Marks |
| (3) Case study | 10 Marks |
| (4) Problem solving | 05 Marks |

TOTAL -

30 Marks

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