

SOLAPUR UNIVERSITY, SOLAPUR
New Syllabus
B. Com. III
ADVANCED ACCOUNTANCY
(Optional) Paper- I
(w.e.f. June 2010)

Objective:

The objective of this course is to expose students to advanced accounting issues and practices.

Section – I

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| 1. Bank Final Accounts. | (20) |
| 2. Accounts of Holding Company. | (15) |
| 3. Insurance claims – Loss of stock and loss of Profit by fire | (15) |
| 4. Valuation of Goodwill. | (10) |

Section – II

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|---|------|
| 5. Amalgamation/Absorption & External Reconstruction of Companies | (20) |
| 6. Hire Purchase and Installment System | (18) |
| 7. Ratio Analysis, classification of Ratios – Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios | (18) |
| 8. Meaning/Nature/Scope of Management Accounting, Difference between Financial A/c & Management A/c | (4) |

<u>Distribution of Marks</u>	Practical Problems	-	60
	Theory	-	40

Reference Books

- | | | |
|--|---|------------------|
| 1. Advanced Accountancy | - | Shukla & Grewal |
| 2. Advanced Accountancy | - | R. R. Gupta |
| 3. Steps in Advanced Accountancy | - | Maheshwari. |
| 4. Principles of Management Accounting | - | Manmohan Goyal. |
| 5. Management Accounting | - | I. M. Panday. |
| 6. Cost Accounting | - | Jain and Narang. |
| 7. Cost Accounting | - | B. K. Bhar. |

Distribution of marks for the University exams for all faculties.

1. (a) 20 % Marks – Objectives questions.

40 % Marks - Short notes / short answer type questions/

Short Mathematical type questions

40 % Marks - Descriptive type questions / Long

Mathematical type questions

Out of 20 % Marks for objective questions 10 % marks Should be assigned to multiple choice questions and remaining 10 % be assigned to fill in the blanks / answer in one sentence etc. However, each faculty may decide nature and types of questions to be set subject to distribution of above percentage of marks.

(b) One descriptive type question will be Compulsory Paper setter should mention approximate words limit for short note / short answer type questions except Diagrammatical and Numerical questions.