



C.U.SHAH UNIVERSITY
VBt's Institute of Commerce,
Wadhwan city
W.e.f.- June 2018

FACULTY OF COMMERCE
DEPARTMENT OF: - Bachelor of Commerce (B.Com)
SEMESTER: - V
CODE: - 4CO05AF12
NAME: – Accounting & Finance-V

Teaching & Evaluation Scheme:-

Sr. No	Subject Code	Name of the Subject	Teaching Hours /Week				Credits	Evaluation Scheme							
			Th	Tu	Pr	Total		Theory				Practical			Total Marks
								Sessional Exam		University Exam		Internal		Uni ver sity	
								Marks	Hr/s	Marks	Hr/s	Pr / Viva	TW	Pr	
1	4CO05AF12	Accounting & Finance-V	3	--	--	3	3	30	1 ¹ / ₂	70	3	--	--	--	100

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Course Outline :

Units	Content	No. of Hours
1	ACCOUNTING FOR INVESTMENTS: - Introduction-Meaning - Introduction of Indian Accounting Standard -13 - Accounting Treatments-:Journal Entries and Ledger Accounts - Practical Questions As per Indian Method (Calculate brokerage on market value of security)	12
2	CONVERSIONS OF SINGLE ENTRY INTO DOUBLE ENTRY: - Introduction-Meaning-Characteristics - Forms of Single Entry System - Single Entry System and Double Entry System- Difference - Methods to ascertain Profit/Loss under Single Entry System - Important guiding points to find out missing items - Accounting treatments to convert Single Entry into Double Entry - Practical Questions	11

3	OPERATING COSTING OF HOTEL, HOSPITAL AND THEATRE - Introduction-Meaning-characteristics - Unit of Operating cost - Expenses-Income in Operating costing - Accounting for - Hotel Operating Costing - Hospital Operating Costing - Theatre Operating Costing - Practical Questions	12
4	PROCESS COSTING [Only Inter Process Profit excluding Incomplete product]: - Introduction - Meaning -Characteristics-Main Elements - Specific Points : [Normal-Abnormal Wastage -By Product-Joint Product] - Inter Process Profit-Explanation for calculation - Accounting treatment - Practical Questions	10
Total Hours		45

Learning Outcomes :-

Practical Outcome :- Student can solve the problems of Accounting & Finance

Theoretical Outcome:- Students can learn Theoretical aspect of Accounting & Finance..

Teaching and Learning methodology:- The following pedagogical tools will be Used to teach this course:

- (A) Lectures
- (B) Case discussions
- (C) Assignments / Class participation / Quiz etc.

Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)