

Solapur University, Solapur.

Revised Semester Pattern Syllabus

B.Com Part – II

Financial Accounting

On or Before June 2013

Paper Code No. COMF

Course No. – C.E.

Lectures – Per week 2

Total Lectures – 60

Total Marks – 50

SEMESTER I

Objective – The Course enables the student's to gain expert Accounting Knowledge & Skills as applicable to business.

Contents of the course

Unit no.	Name of the Topic	Details	Lectures/Periods
1	Introduction to Accounting	Meaning and Scope, of Accounting – Differences of Accounting, Difference Between Financial Accounting And Management Accounting, Difference Between Financial Accounting And cost Accounting.	08
2	Conversion of Partnership Firm into Ltd. Company	Good, Calculation of Purchase Consideration (Average-Share method, Net Assets method and Net Payment method) Accounting entries & Ledger accounts in the books of Partnership Firm.	12
3	Insolvency	Insolvency of Sole Proprietor and Partnership Firm. Preparation Of Statement Of Assets And Liabilities Account	12
4	Accounting of Professionals	Preparation of expenditure and receipts accounts and balance sheet of professionals.	12
5	Final Accounts of Co-operative Societies.	Final Accounts of Co-operative Societies. Credit Co-operative Societies only. Allocation of Profit as per Maharashtra Co-operative Societies Act.	16

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