



SYLLABUS

Class – B.Com. I Year

Subject – FINANCIAL ACCOUNTING

UNIT – I	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journals, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.
UNIT – II	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account.
UNIT – III	Royalty Accounts, Accounting of Non-Profit making Organization.
UNIT – IV	Joint Venture Accounts, Consignment and Investment Account.
UNIT – V	Partnership Accounts – Dissolution with Insolvency of Partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.

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