**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE - 641 020.**

**For candidates admitted from academic year 2013-14 onwards under New CBCS.**

**Progrmme: B.Com Subject Code : 2CT03**

**Course Title : PART III – CORE 3 - FINANCIAL ACCOUNTING**

**Year :I Semester : II**

**\_\_\_\_6\_\_\_\_\_ Hours / Week \_\_\_\_\_\_4\_\_ Credits**

**UNIT – I**

**Accounts of Non-Trading concerns** – Receipts and Payments account – Income and Expenditure account and Balance Sheet.

**UNIT – II**

**Depreciation**: Methods – Reserves and Provisions.Investment Accounts**.**

**UNIT – III**

**Single Entry System:** Meaning - Features – Statement of Affairs Method & Conversion Method.

**UNIT – IV**

**Branch Accounts:** Excluding Foreign Branch**. Departmental Accounts:** Transfer at cost or selling price.

**UNIT – V**

**Hire Purchase and Installment Systems:** including Hire Purchase Trading account

**Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.**

**Text Books:**

1. Advanced Accountancy - Jain & Narang.
2. Advanced Accounting - Reddy and Moorthy.

**Reference Books:**

1. Advanced Accountancy - M.C.Shukla & T.S.Grewal.
2. Introduction to Adv. Accountancy - R.L.Gupta and V.K.Gupta
3. Advanced Accounting - R.L.Gupta & Radhasamy.
4. Advanced Accounting - S.N.Maheswari.