

Revised Syllabus
And
Question Paper Pattern
Of
Second Year B.Com.
Semester III
Accountancy and Financial Management – III

Under Academic Autonomy and Credit, Grading and Semester System
With effect from Academic Year 2017-18

Revised Syllabus of S. Y. B. Com.
Accountancy and Financial Management -III
SEMESTER III

Topics

Sr. No.	Topics	No. of lectures
Module 1	Piecemeal Distribution	15
Module 2	Conversion of Partnership to Company	15
Module 3	Investment Accounting	15
Module 4	Foreign Exchange Transactions	15

Detailed Syllabus

Module	Topics	No. of Lectures
1	Piecemeal Distribution	15
1.1 1.2 1.3	Methods: Excess Capital Method Maximum Loss Method Adjustments Included: Asset taken over by a partner Treatment of past profits or past losses in the Balance Sheet Contingent liabilities/Realization expenses/amount kept aside for expenses Treatment of secured liabilities, preferential liabilities like Govt. dues /labour dues etc., Insolvency of a partner	
2	Conversion of Partnership to Company	15
2.1 2.2 2.3 2.4	Realisation method only Calculation of Purchase Consideration, Journal / Ledger Accounts of old firms Journal of Company	
3	Investment Accounting	15
3.1 3.2 3.3	(a) For shares (variable income bearing securities) (b) For debenture, bonds etc. (fixed income bearing securities) Accounting for transactions of purchase and sales of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account	
4	Accounting for The Effects of Changes in Foreign Exchange Rates(AS 11)	15
4.1 4.3	Accounting for: Purchase and Sale of goods, services and assets Computation and treatment of exchange differences (excluding foreign branches, forward exchange contracts and hedging contracts)	

Reference Books

Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi

Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd.,
Mumbai
Financial Accounting by Lesile Chandwick, Pentice Hall of India Adin Bakley (P)
Ltd.
Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech.
Publishing Co. Ltd., Mumbai.
Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur
Paper Back
Compendium of Statement & Standard of Accounting, ICAI.
Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd.,
Mumbai
Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Company Accounting Standards by Shrinivasan Anand, Taxman.
Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
Introduction to Financial Accounting by Horngren, Pearson Publications.
Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private
Ltd; New Delhi

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 25% marks in the first component and by conducting the Semester End Examinations with 75% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

A) Internal Assessment – 25% - 25 Marks

It will include

1. Class test / case study / to be conducted in the given semester 20 Marks
2. Active participation in routine class instructional deliveries, Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities, and completed note book with all class work and home work for the term. 05 Marks

B) Semester End Examinations – 75 Marks

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 5

All questions are compulsory.

Q. 1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 3	Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 4	Full Length Practical Question OR (a) Practical Question (b) Practical Question	15 Marks 8 Marks 7 Marks
Q. 5	Write Short Notes on (Any 3) OR Short Questions and Short Notes	15 Marks 15 Marks

