

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND
(MANAGED BY SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
 GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG -Dept. of Edu. Govt. of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt. of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

Bachelor of Commerce (BCOM)

Semester - II

Course Code	UB2MACOM02	Title of the Course	Advanced Accounting–II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To enable the students to acquire the basic knowledge of the Branch Accounting.
	2. To enable the students to acquire the basic knowledge of the Forensic Accounting.
	3. To enable the students to acquire the basic knowledge of the Professional Accounting.
	4. To enable the students to acquire the basic knowledge of the Non-Trading Concern Accounting.

Course Content		
Unit	Description	Weightage (%)
1.	Branch Accounting: (Theory & Examples) (Dependent Branch, excluding foreign branch) Accounts in the books of head office: Branches selling goods for cash only , Branches selling goods both for cash and credit ,Branches supplied goods at an invoice price , Remittance in Transit and Goods in Transit.	25%
2.	Forensic Accounting Meaning, Concept, Needs, Objectives, Growth of Forensic Accounting, Role of Forensic Accountant, Requisites for a successful Forensic Accountant, Importance's and main Areas of Forensic Accounting and its Uses.	25%
3.	Accounting for Professionals An Overview of Accounting for Professionals, Methods of keeping accounts -Cash System and Mercantile System, Solicitor's accounts, Books of accounts of a solicitors and Chartered. Accountants, Examples based on Solicitor and Chartered Accountants' accounts.	25%

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4.	Accounts of Non-trading concerns Distinction between Capital and Revenue Expenses, Distinction between Receipt and Payment Account and Income and Expenditure Account. Revenue Income, Capital Income. Preparation of Income and Expenditure Account, Receipt and Payment Account and Balance Sheet.	25%
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Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Examination	30%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance etc.	20%
3.	External Examination	50%

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand different types of branches, books of accounts to be maintained by branch, branch selling in cash and credit, supply of goods at invoice price and remittance in transits and goods in transit sand overall preparation non branch accounts.
2.	Understand Forensic accounting, importance of Forensic Accounting.
3.	Understand the concept of accounting for professionals. They will earn about Cash and Mercantile Systems of keeping accounts and also the books to be maintained by the Solicitor’s and Chartered Accountants with examples.
4.	Understand about Capital and Revenue Expenses and difference between Receipt & Payment Account and Income & Expenditure Account.
5.	Learn preparation of Income and Expenditure Account, Receipt and Payment Account and Balance Sheet.

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Suggested References	
Sr. No.	References
1	Advanced Accounting I: M.C. Shukla, T.S. Grewal and S.C. Gupta.
2	Financial Accounting: S.N. Maheshwari and S.K.Maheshwari.
3	Advanced Accounting: S.N. Maheshwari and S.K.Maheshwari.
4	Financial Accounting: Deepak Sehgal.
5	Financial Accounting: P.C. Tulsian.

On-line resources to be used if available as reference material

On-line Resources

https://ugemoocs.inflibnet.ac.in/view_module_pg.php/392
