

Class - F.Y.B.Com.

SEMESTER - II

Course- Accounting and Financial Management – II

Module No.	Topic	No. of Lectures
1.	STOCK VALUATION 1. 1 Methods of stock Valuation as per AS - 2 1. 2 Problems on Stock* Valuation on FIFO and Weighted Average Method 1.3 Problems on Reconciliation of Physical Stock and Stock as per Stock Register	08
2.	PREPARATION OF LEDGER ACCOUNTS AND A TRIAL BALANCE FROM THE GIVEN OPENING BALANCE SHEET. JOURNAL AND SUBSIDIARY BOOKS PREPARATION OF A TRIAL BALANCE (NOT EXCEEDING EIGHT TRANSACTIONS) Preparation of Subsidiary Books, Journal Books and Ledger from the given transactions and or Opening Balance Sheet of the Proprietary Trading Concern and drawing a Trial Balance from the Ledger.	07
3.	SINGLE ENTRY SYSTEM 3. 1 Double Entry System 3. 2 Incomplete Records a) Introduction b) Features c) Limitations 3. 3 Problems based on Conversion - Single Entry into Double Entry (For Proprietary Trading Concern only)	15
4.	DEPARTMENTAL ACCOUNTS 4. 1 Meaning 4.2 Basis of Allocation of Expenses and Incomes / Receipts 4. 3 Inter Departmental Transfer a) At Cost Price b) At Invoice Price 4. 4 Stock Reserve 4. 5 Problems based on Departmental Trading and Profit & Loss Account and Balance Sheet	15
5.	ACCOUNTING IN COMPUTERISED ENVIRONMENT 1. An overview of computerized environment. 2. Features of computerized accounting system 3. Concept of grouping of accounts 4. Codification of accounts. 5. Maintaining the hierarchy and ledgers 6. Accounting packages and consideration of them in section.	15

Note: Relevant law in force and relevant accounting standard in force on 1st April immediately preceding commencement of academic year is applicable for ensuring examination after relevant year.

QUESTION PAPER PATTERN

Question Paper shall be of 60 Marks

Duration- 2 Hours

No. of Questions to be Set- SIX

No. of Questions to be Answered- FOUR

All Questions shall be of 15 Marks each

Q-1	Compulsory - Practical	15 Marks
Q-2	Compulsory – Objective Type True or False Match the Following Fill in the Blanks Multiple Choices	15 Marks
Q-3	Practical OR Practical	15 Marks
Q-4	Practical	15 Marks
Q-5	Theory / Practical	15 Marks
