

Annexure No.	57 D
SCAA Dated	29.02.2008

BHARATHIAR UNIVERSITY :: COIMBATORE – 641 046.

ALLIED PAPER – ACCOUNTANCY – I FOR B.Sc., MATHEMATICS
(for the students admitted from the academic year 2007-2008 and onwards)

Subject Title: PRINCIPLES OF ACCOUNTANCY I

Course/Subject code: **Credit Hours: 5 (Five) per week**

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT – I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bills of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note : Distribution of Marks between problems and theory shall be 80% and 20%.

REFERENCE BOOKS

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

ALLIED PAPER – ACCOUNTANCY – II FOR B.Sc. MATHEMATICS

(For the Students admitted from the Academic Year 2007 – 2008 and onwards)

Subject Title : PRINCIPLES OF ACCOUNTANCY – II

Course/Subject code: Credit Hours : 5 (Five) per week

Goal : To enable students to learn the Principles and Concepts of Accountancy.

Objective : On successful completion of the course, the student should have understood the

- **Concepts and Conventions of Accounting &**
- **Basic Accounting Framework.**

UNIT I:

Depreciation - Meaning- Features- Methods- Straight Line Method– WDV Method - Annuity Method - Sinking Fund Method

UNIT II :

Single Entry System – Meaning and Features – Statement of Affairs Method and Conversion Method

UNIT III :

Departmental Accounts –Branch Accounts excluding Foreign Branches

UNIT IV :

Hire Purchase and Installment Systems excluding Hire Purchase Trading Account

UNIT V :

Royalties excluding Sub-lease.

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

Books for Reference:

- | | |
|---------------------------------------|--|
| 1. Principles of Accountancy | - M.C.Shukla |
| 2. Introduction to Accountancy | - T.S.Grewel |
| 3. Financial Accounting | - R.L.Gupta & Radhaswamy |
| 4. Advanced Accountancy | - S.N.Maheswari |
| 5. Principles of Accountancy | - N. Vinayakam, P.L. Mani,
K.L. Nagarajan |
| 6. Fundamentals of Accounting | - Jain and Narang |