

REVISED SYLLABUS OF SEMESTER I TO SEMESTER VI IN THE SUBJECTS OF ACCOUNTANCY AND TAXATION APPROVED BY THE BOARD OF STUDIES OF ACCOUNTANCY OF GUJARAT UNIVERSITY ON 3-5-2019. THE FOLLOWING RESOLUTIONS WERE PASSED TO IMPLEMENT THIS REVISED SYLLABUS.

1. All relevant provisions of companies act, 2013 shall be applicable in all papers where these are applicable.
2. All relevant Ind.AS issued by ICAI shall be applicable where ever respective Ind. AS is applicable.
3. A vertical form of Balance Sheet is mandatory.
4. A specific format of financial statements shall be applicable in case of Banks, Insurance companies etc.
5. During paper setting no ambiguity should exists in question.
6. There should be only one answer and it should be based on Fundamentals and principles of accounting and provisions of Ind.AS, Provisions of regulatory bodies and other guidelines of accounting.
7. Emphasis should be given on practical problems of problems.
8. Question paper will be as follows.
(A) Question of 14 marks OR (A) (i) Question of 7 Marks (ii) Question of 7 Marks
(B) MCQ of 4 marks for question no 1 and 2 and 3 marks for question 3 and 4
9. Independent question shall be asked from each unit and option shall be from same unit.
10. Provisions of GST shall be applied where ever these are applicable.

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**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF FIRST SEMESTER
(FIRST TERM OF ACADEMIC YEAR 2019-20)**

CC - 103 ACCOUNTANCY – 1 SEMESTER - I

UNIT	PARTICULARS	MARKS
UNIT - 1	CONSIGNMENT	25%
UNIT - 2	BRANCH ACCOUNTS (EXCLUDING FOREIGN BRANCH)	25%
UNIT - 3	JOINT VENTURE (EXCLUDING CONVERSION OF CONSIGNMENT INTO JOINT VENTURE)	25%
UNIT - 4	COMPUTERIZED ACCOUNTING: INTRODUCTION, VARIOUS COMPONENTS OF A COMPUTER INCLUDING HARDWARE AND SOFTWARE, FEATURES OF A COMPUTER, ROLE OF COMPUTER IN ACCOUNTING, ACCOUNTING INFORMATION SYSTEM VS. MANAGEMENT INFORMATION SYSTEM: SELECTION OF THE BEST SOFTWARE FOR THE BUSINESS: ADVANTAGES AND DISADVANTAGES OF A COMPUTER SYSTEM: TALLY SOFTWARE 9.2 VERSION	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. 7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

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EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF FIRST SEMESTER

(FIRST TERM OF ACADEMIC YEAR 2019-20)

SE 101 A FINANCIAL ACCOUNTING ~ 1 SEMESTER - I

UNIT	PARTICULARS	MARKS
UNIT - 1	PIECEMEAL DISTRIBUTION OF CASH	25%
UNIT - 2	(A) ISSUE AND FORFEITURE OF SHARES (PRO-RATA) (B) PROFIT PRIOR TO INCORPORATION	25%
UNIT - 3	PURCHASE OF BUSINESS BY A COMPANY (ACCOUNTING TREATMENTS IN THE BOOKS OF COMPANY)	25%
UNIT - 4	COMPANY FINAL ACCOUNTS (ONLY VERTICAL PRESENTATION, CALCULATION OF MANAGERIAL REMUNERATION IS NOT EXPECTED) (ONLY 21 ITEMS IN TRIAL BALANCE & ONLY 5 ADJUSTMENTS ARE EXPECTED)	25%

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1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
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