

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 SECOND SEMESTER

(SECOND TERM OF ACADEMIC YEAR 2019-20)

CC 108 ACCOUNTANCY – II SEMESTER - II

UNIT	PARTICULARS	MARKS
UNIT - 1	INVESTMENT ACCOUNTS, ACCOUNTING FOR INTEREST BEARING (FIXED EARNING) SECURITIES IN THE BOOKS OF INVESTOR ONLY	25%
UNIT - 2	INSURANCE CLAIMS: CLAIMS FOR LOSS OR STOCK & FIXED ASSETS; CLAIM FOR PROFIT OR CONSEQUENTIAL LOSS	25%
UNIT - 3	ACCOUNTS FROM INCOMPLETE RECORDS: CONVERSION METHOD ONLY (USE OF RATIOS TO FIND OUT MISSING DATA IS NOT EXPECTED)	25%
UNIT - 4	HIRE PURCHASE ACCOUNT	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. 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 SECOND SEMESTER

(SECOND TERM OF ACADEMIC YEAR 2019-20)

SE 102 A FINANCIAL ACCOUNTING – II SEMESTER - II

UNIT	PARTICULARS	MARKS
UNIT - 1	SUB-DIVISION/CONSOLIDATION OF SHARES, CONVERSION OF SHARES INTO STOCK AND ITS RE-CONVERSION REDEMPTION OF REDEEMABLE PREFERENCE SHARES UNDER SECTION 80 OF COMPANIES ACT 2013 AND ISSUE OF BONUS SHARES AS PER STAUTORY PROVISIONS IN FORCE ON 31 <sup>ST</sup> MARCH OF THE IMMEDIATE PRECEDING ACADEMIC YEAR.	25%
UNIT - 2	(A) BOOK BUILDING PROCESS, BID AND BUY BACK (B) UNDERWRITING OF SHARES AND DEBENTURES (COMPUTATION FOR FIXING THE LIABILITIES OF UNDERWRITERS)	10% 15%
UNIT - 3	CAPITAL REDUCTION (EXCLUDING PREPARATION OF SCHEME OF INTERNAL RESOLUTION)	25%
UNIT - 4	REVENUE ACCOUNTS OF GENERAL INSURANCE COMPANY (IN VERTICAL FORM)	25%

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