

F.Y.B.B.A. Semester-II

Effective from November 2011

Financial Accounting-II (With Elements of Costing)

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| 1 FINAL ACCOUNTS | 35% |
| <ul style="list-style-type: none"> • Final Accounts of Sole Proprietorship • Horizontal and Vertical form of Balance sheet | |
| 2 COMPUTER ACCOUNTING | 25% |
| <ul style="list-style-type: none"> • Introduction and framework of Computer Accounting • Accounting Packages (Tally Only) | |
| 3 ELEMENTS OF COSTING | 40% |
| <ul style="list-style-type: none"> • Conceptual and Meaning of Cost Accounting (CA). • Advantages and Limitations of CA. • Concepts of Costs • Classification of Costs • Cost-Sheet • Cost Controlling • Cost Centers | |

NOTE:

1. Problem solving numerical and practical oriented questions will contribute not less than 60% of marks.
2. Practical in the Computer accounting is prescribed in computer laboratory and assignment be given based on this work.

BOOKS FOR REFERENCE:

BOOKS	AUTHORS
➤ Introduction of Accounting	T.S.Grewal, Sultan Chand & Co.
➤ Principles of Accounting	Rupram Gupta, Sultan Chand & Co.
➤ Modern Accounting	Hanif and Mukharjee, Tata MacGrohill
➤ Financial Accounting	Shukla & Grewal
➤ Advanced Accountancy	S.N.Maheshwari
➤ Accounting with Tally	K.K.Nandhni, B.P.B Publication, Delhi
➤ Tutorial Accountancy Vol.-I	A.K Nandhani B.P.B. Publication, Delhi
➤ How to use Tally?	Sanjiv Garg, Mashbra Ind. P. Ltd B.M.Agrawal (Publication Division) Delhi