

Model Syllabus for 4-Year UG Honours in B.Com.(General) as Major in consonance with
Curriculum framework w.e.f. AY **2026-27**

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No.of Hrs /Week	No. of Credits
II	III	5	Advanced Accounting	5	4
		6	Business Statistics	5	4
		7	Banking Theory & Practice	4	4

SEMESTER-III
COURSE 5: ADVANCED ACCOUNTING

Theory- 5 hrs/week

Credits: 4

Course Objectives

This course is designed to enable students to achieve the following objectives:

- Understand the basic principles and procedures of single entry system of accounting
- Deal with branch accounting
- Identify and analyse banking company accounts.
- Record and prepare final accounts for insurance companies in accordance with IRDA regulations;
- Examine the various accounts of non-profit organizations..

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: Finding out of Profits/loss through preparation of statement of affairs.

CO2: Prepare branch accounts using cost price, invoice price, and debtor system methods.

CO3: Prepare banking company accounts with schedules as per regulatory norms.

CO4: Prepare revenue accounts and balance sheets for life and general insurance companies.

CO5: Prepare accurate financial statements for non-profit organizations.

SYLLABUS

Unit-I: Accounting for Incomplete Records

Incomplete Records – Features – Differences between Single Entry and Double Entry –

Limitations – Ascertainment of Profit using Statement of Affairs Method (Including Problems)

Unit-II: Accounting for Non-Profit Organisations

Non-Profit Organisations – Features – Provisions of Section 8 of Companies Act 2013- Receipts and Payments Account – Income and Expenditure Account – Balance Sheet – Special Items: Subscription, Donations, Legacies, Entrance Fees – Capital and Revenue Items – (including Problems).

UNIT-III: Branch Accounting

Branches – Types of Branches – Dependent Branches – Debtors System – Stock and Debtors System – Branch Accounts at Cost Price and Invoice Price – Independent Branches (including Problems).

Unit-IV: Accounting for Banking Companies

Banking Companies – Legal Framework – Banking Regulation Act, 1949 – Final Accounts of Banking Companies – Profit and Loss Account – Balance Sheet with Schedules (including Problems).

Unit-V: Insurance Company Accounts

Insurance Companies – Life and General Insurance – IRDA Guidelines – Preparation of Revenue Account, Profit & Loss Account and Balance Sheet of Life Insurance Companies (including Problems).

Activities

- Preparation of Statement of Affairs to find that the capitals at the beginning and end of the year
- Solve problems on dependent and independent branch accounting using ledger accounts and adjustment entries.
- Draft financial statements for a simulated banking company using RBI-prescribed format.
- Analyze the annual reports of real insurance companies and identify accounting components.
- Visit a local NGO and collect data to prepare a sample Receipts & Payments Account and Income & Expenditure Account.

References:

1. Gupta, C. B. (2014). *Business organisation*. Mayur Publication.
2. Singh, B. P., & Chhabra, T. N. (2014). *An introduction to business organisation & management*. Kitab Mahal.
3. Sherlekar, S. A., & Sherlekar, V. S. (2000). *Modern business organization & management: Systems approach*. Himalaya Publishing House.
4. Bhushan, Y. K. (2003). *Business organization*. Sultan Chand & Sons.
5. Prakash, J. (2011). *Business organisation and management* (Hindi and English ed.). Kitab Mahal Publishers.

MODEL QUESTION PAPER
SEMESTER-III
COURSE 5: ADVANCED ACCOUNTING
(w.e.f. 2026-27)

Time :3Hrs

Max Marks 75

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer Five of the following

5 X 12= 60 Marks

11. Long answer question from Unit-1
- OR**
12. Long answer question from Unit-1
13. Long answer question from Unit-2
- OR**
14. Long answer question from Unit-2
15. Long answer question from Unit-3
- OR**
16. Long answer question from Unit-3
- OR**
17. Long answer question from Unit-4
- OR**
18. Long answer question from Unit-4
19. Long answer question from Unit-5
- OR**
20. Long answer question from Unit-5