

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:**

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