

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with Effect from the Academic Year 2016-2017**

Elective Courses (EC)

**1. Financial Accounting -
Special Accounting Areas - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claims	15
	Total	60

Sr. No.	Modules / Units
1	Accounting from Incomplete Records
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
2	Consignment Accounts
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses)
3	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
4	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss