

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

***Elective Courses (EC)-
Discipline Specific Elective(DSE) Courses***

1.Accountancy and Financial Management 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 Claim	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 branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method
4	Fire Insurance Claim
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

F.Y.B.Com Sem II
Accountancy and Financial Management Paper II

Question Paper Pattern

Maximum Marks: 100

Questions to be set: 05

Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.