

**UNIVERSITY OF MADRAS**  
**B.Com. (GENERAL) DEGREE COURSE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC03**

**CORE-III: ADVANCED FINANCIAL ACCOUNTING**  
Common to BCom(A&F), BCom(CS), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 4

YEAR: I

SEMESTER: II

**OBJECTIVES**

To enable the students to understand the system of preparing financial statements for various types of organisation

- To familiarize the students with knowledge about financial reporting standards

**OUTCOME:**

- The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility.

**Unit I: Branch Accounts**

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

**Unit II: Departmental Accounts**

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

**Unit III: Partnership Accounts**

Admission of a Partner – Retirement of a Partner – Death of a Partner.

**Unit IV: Partnership Accounts**

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

**Unit V: Accounting Standards for financial reporting**

Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**TEXT BOOK:**

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi
3. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

# Advanced Corporate Accounting Notes Madras University

**Michal Rosen-Zvi**



## **Advanced Corporate Accounting Notes Madras University:**

*Accounting for Management* NP Srinivasan | M Sakthivel Murugan,2006 Comprehensive Textbook of Financial Cost and Management Accounting for the students of M B A and M C A *Advanced Corporate Accounting* P. Radhika,2019

**Accounting for Management** V.R. Palanivelu,2007 **Reference India** ,2005 **Management Science** ,1976 Issues for Feb 1965 Aug 1967 include Bulletin of the Institute of Management Sciences **Business Ethics**,2/e A.C. Fernando,2009 *Business Ethics An Indian Perspective* provides a comprehensive coverage of the theories of business ethics and emphasizes the importance of ethical principles in overcoming moral dilemmas in the business world Using a large number of India centric case studies and examples this book helps readers develop the reasoning and analytical skills needed to apply ethical concepts to business **Principles and Practice of Auditing** Dinkar Pagare,2020-09-10 The present thoroughly revised edition of this book extensively covers the syllabus of Commerce and Management courses of various Universities It also meets the requirements of various professional and commercial courses The topics like i Principles and Methods of Auditing ii Difference between Accounting and Auditing iii Internal checks and auditing iv Vouching v Verification and Valuation of Assets vi Audit of Limited Companies vii Skill Development have been presented in very simple and lucid manner The students will find the book very useful **Indian National Bibliography** B. S. Kesavan,2004 Meeting Expectations in Management Education Elizabeth Christopher,2018-05-25 This book brings together a variety of international cross cultural case studies of management education programmes and discusses the results in light of the present higher social expectations on managerial behaviour It presents both traditional and unusual approaches to management education examining concept mapping transformational learning theory the practice theory gap cultural indoctrination and business students increased concern with socio ecological sustainability It moves from restating the purpose of university business schools to discussing the construction of conducive learning environments on introductory courses and of communities of learning through harmonised teaching In addressing the social and ethical problems that will soon confront all managers Meeting Expectations is a valuable resource for teachers students and practitioners The Management Accountant ,1988 **Recent Developments in Financial Economics** ,1992 **Indian Books in Print** ,2001 **Monographic Series** Library of Congress,1980 **International Research Centers Directory** Anthony L. Gerring,1995 **National Union Catalog** ,1983 Includes entries for maps and atlases *Bibliographic Note* ,1983 **The Indian Journal of Commerce** ,1999 **Guide to Education and Training Resources in the Developing Countries of the Commonwealth** Michael Collins,1983 Directory post secondary training institutions Commonwealth developing countries gives for each institution its address managing agency general details on capacity training duration accommodation training courses offered admission requirements language of instruction if other than English includes separate list of international and regional level institutions notes on third country training fellowships and training

programmes available through the Commonwealth Fund for Technical Cooperation bibliography and subject index **The Science Year Book**, 1905 Ulrich's International Periodicals Directory Carolyn Farquhar Ulrich, 1999 Contains essential bibliographic and access information on serials published throughout the world

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