

**ALLIED COURSE – III – ACCOUNTANCY-II**

**UNIT I:**

Self balancing ledgers excluding rectifications of errors – Accounts from incomplete records.

**UNIT II:**

Partnership Accounts – Admission, retirement and death of a partner, Joint life Policy, amalgamation of firms.

**UNIT III:**

Partnership accounts – Dissolution – Insolvency of a partner – sale to a company – piecemeal distribution.

**UNIT IV:**

Hire purchase and installment systems – Royalties – Insolvency Accounts.

**UNIT V:**

Branch & Departmental accounts excluding foreign branches – Insurance claims.

**BOOKS RECOMMENDED:**

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| 1. Shukla & Grewal   | : Advanced Accountancy           |
| 2. Grewal T.S.       | : An introduction to Accountancy |
| 3. Gupta R.L.        | : Advanced Accountancy           |
| 4. Jain & Narang     | : Advanced Accountancy.          |
| 5. Mukherjee & Hanif | : Advanced Accountancy – TMH     |