

Accounting Practice

Unit I:

Introduction – Accounting concepts and convention – Double entry – Journal Ledger – subsidiary Books – Trial Entrance

Unit II:

Final A/cs of sole tenders

Unit III:

Bank Reconciliation Statement – Depreciation

Unit IV:

Account Current – Average - Due date

Unit V:

Consignment and Joint Venture

(25% Theory 75% Problems)

Note to QP Setters:- As this paper is offered to non – commerce student, simple problems are to be asked

Text Books recommended:

1. Modern Accountancy – Mukerjee & Haneef – TMH
2. Advanced Accounts – M.C. Shukla & Grewal – S.Chand & Sons
3. Advanced Accountancy – RL Gupta & Radhsamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang. Kalyani Publishers
5. Advanced Accountancy – Arulanandam – Himalaya.