

SUBJECT CODE : RCCCA4

CORE COURSE – IV – BUSINESS ACCOUNTING

UNIT – I

Branch accounts (excluding foreign branches) – Departmental accounts

UNIT – II

Hire Purchase accounts – Royalty accounts.

UNIT – III

Admission and Retirement of a partner, Death of a partner.

UNIT – IV

Dissolution of firm – piecemeal distribution.

UNIT – V

Insurance claims for loss of stock and profits – insolvency accounts – statement of affairs – insolvency of individual only.

Theory 25% Problem: 75%

Text Books Recommended:

1. Advanced Accountancy by Shukla and Grewal
2. Advanced Accountancy by R.L. Gupta and Radhaswamy
3. Advanced Accountancy by Jain and Narang.
4. Advanced Accountancy by A. Arulanandam & Rajan – Himalaya Publishers.