

**AC 29-5-15
Item 4.3**

University of Mumbai



**Revised Syllabus and
Question Paper Pattern of Courses
of
B.A. Programme
Courses - I and II
(Applied component group)
Book Keeping and Accountancy
at
Second Year
Semester III and IV**

**Under Credit, Grading and Semester System
With Effect from Academic Year 2015-2016**

**Revised Syllabus and
Question Paper Pattern of Courses
of B.A. Programme
Courses - I and II at Second Year
(Semester III and IV)**

Semester III	
Course No.	Title of the Course
2.3.1	Book Keeping and Accountancy- I

Semester IV	
Course No.	Title of the Course
2.4.1	Book Keeping and Accountancy- II

With effect from Academic Year 2015-2016

**Revised Syllabus and
Question Paper Pattern of Courses
of B.A. Programme
Course - I at Second Year
Semester III**

Course No.	Title of the Course
2.3.1	Book Keeping and Accountancy- I

With effect from Academic Year 2015-2016

**Revised Syllabus and
Question Paper Pattern of Courses
of B.A. Programme
Courses - I at Second Year
Semester III
with Effect from the Academic Year 2015-2016**

2.3.1 Book Keeping and Accountancy- I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Basics of Book-Keeping and Accountancy	15
2	Books of Accounts and Accounting Records	15
3	Depreciation	10
4	Rectification of Errors	10
5	Trial Balance and Final Accounts	10
	Total	60

Sr. No	Modules/ Units
1	Basics of Book-Keeping and Accountancy
	Introduction-Definitions-Objectives of Accounting-Accounting Concepts, Conventions and AS (Only introduction)- Types of Accounts- Double Entry System of Book Keeping- Rules of Accounting.
2	Books of Accounts and Accounting Records
	Introduction- Main Journal- Subsidiary Journals-Ledger- Recordings of Entries- Posting to Ledgers.
3	Depreciation
	Need for Depreciation-Methods of Depreciation- Straight Line Method- Reducing Balance Method or Written Down Value Method.
4	Rectification of Errors
	Types of Errors-Entries to Rectify Errors (Excluding Suspense Account)
5	Trial Balance and Final Accounts
	Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet.-Adjustments restricted to- Closing Stock, Outstanding, Prepaid, Bad Debts.

Question Paper Pattern

Maximum Marks: 75

Questions to be Set:05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns, Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and
Question Paper Pattern of Courses
of B.A. Programme
Course - II at Second Year
Semester IV**

Course No.	Title of the Course
2.4.1	Book Keeping and Accountancy- II

With effect from Academic Year 2015-2016

**Revised Syllabus and
Question Paper Pattern of Courses
of B.A. Programme
Courses - II at Second Year
Semester IV
with Effect from the Academic Year 2015-2016**

2.4.1 Book Keeping and Accountancy- II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Average Due Date	15
2	Bills of Exchange	15
3	Consignment Accounts	10
4	Joint Ventures	10
5	Government Accounting	10
	Total	60

Sr. No	Modules/ Units
1	Average Due Date
	Meaning-Date of Maturity and Calculations- Interest Calculations-Problems
2	Bills of Exchange
	Meaning and Characteristics of Negotiable Instruments-Essential elements of Bills of Exchange-Discouinting, Endorsement, Sent for Collection, Dishonour and Renewal (Excluding Accommodation Bills)
3	Consignment Accounts
	Meaning- Proforma Invoice-Account Sales-Entries in the Books of Consignor and Consignee-Preparation of Consignment Account- (Excluding Invoice Price Method)(Only Simple Problem excluding process of Stock Valuation.
4	Joint Ventures
	Meaning and Characteristics of Joint Venture-Difference between Joint Venture & Partnership and Difference between Joint Venture & Consignment- Methods of Accounting- Separate set of Books are maintained- Simple problems (Excluding Abnormal Loos)-Settlement of Accounts.
5	Government Accounting
	Government Accounting Rules 1990-Definitions of "Bank:, Chief Accounting Authority, Comptroller and Auditor General, Consolidated Fund, Contingency Fund"- Commercial Accounting vs Government Accounting-Principles and Methods of Government Accounting.(Only theory excluding practical problem)

Question Paper Pattern

Maximum Marks: 75

Questions to be Set:05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions C) Sub Questions to be asked 10 and to be answered any 08 D) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns, Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	C) Theory questions D) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.