SEMESTER - II

Financial Accounting

Computer Code-2001

Module 2.1

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Торіс	Weight age %	No. of Periods
	<i>Objectives:</i> To familiarize students with Accounting concepts and practical problem solution for Partnership Accounts and Introduction to Company Financial Statements.		
1	 Admission of Partner Revaluation of assets and liabilities (through Profit & loss Adjustment Account) Accumulated Profit & losses And Fictitious assets appearing in the Balance Sheet Computation of Sacrifice ratio / New Profit sharing ratio Treatment of goodwill brought in cash/goodwill raised in books/Goodwill raised & written off Adjustments of Capital Preparing journal /ledger Account Revised Balance sheet Retirement / Death of Partner:- Revaluation of assets and liabilities (through Profit & loss Adjustment Account) Accumulated Profit & losses And Fictitious assets appearing in the Balance Sheet Retirement / Death of Partner:- Revaluation of assets and liabilities (through Profit & loss Adjustment Account) Accumulated Profit & losses And Fictitious assets appearing in the Balance Sheet Computation of gain ratio / New Profit sharing ratio Treatment of goodwill brought in cash/goodwill raised in books / Goodwill raised & written off Adjustments of Capital Preparing journal /ledger Account 	25	15

1. Entries to close the books of accounts/ ledger accounts 2 2. Insolvency of one or all the partners 25 3. Adjustments of Partners based on Profit sharing ratio 4. Treatment f unrecorded assets/liabilities (excluding Garner v/s Murray) Piecemeal Distribution of cash 1. Excess Capital Method and Maximum Loss Method 2. Assets/Liabilities taken over by partner 3. Treatment of past profit or past losses in the Balance Sheet 25 4. Contingent liabilities /realization expenses /amount kept aside for expenses and adjustment of actual 5. Treatment of secured liabilities, Treatment of preferential liabilities like Govt. Dues / labour dues etc Partnership Final Accounts INCLUDING adjustment on admission or retirement of a partner during the year: 1. Final accounts questions to demonstrate the effect of final accounts when a partner is admitted during the year or when partner retired/ dies during the year 25 15 4 Allocation of gross profit prior to and after admission / retirement is not given and apportionment of other expenses based on time/sales/other given basis 25 15 3 Ascertainment of gross profit prior to and after admission / retirement is not given and apportionment of other expenses based on time/sales/other given basis 25 15 4 Contents of financial Statements; 1. Contents of financial Statements. 25 15		Dissolution of Portnorshin firm		
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Total		Total	200	

Suggested Readings

- 1. M. C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accountancy, S. Chand 1999
- 2. R. L. Gupta, M. Radhaswamy, Advanced Accountancy : Theory, Method and Application, S. Chand 1996
- 3. Kishnadwala, Accountancy,
- 4. Ainapure, Accountancy, Manan Prakashan 2012
- 5. Chowdhary & Chopde, Accountancy, Sheth Publication 2012
- 6. Gunvantrai Rachchh, Advanced Accountancy, Pearson, 2011