

**RKM Vivekananda College Evening College (Autonomous)**  
**For Candidates admitted from 2006-07**  
**Semester I**

<b>Subject</b>	<b>Financial Accounting – I</b>
<b>Subject Code</b>	<b>UCRAM01</b>
<b>Core/Allied/AOS</b>	<b>Core Paper</b>
<b>Maximum Marks</b>	<b>100</b>

**Unit I**

Accounting: Meaning and Scope – Persons interested in Accounting – Objectives of Accounting – Double Entry System – Accounting Concepts & Conventions – Conceptual understanding of Financial Statements.

**Unit II**

Depreciation: Concept – Causes – Depreciation accounting – Methods of recording depreciation – Methods for providing depreciation – Change in method of depreciation (Prospective & retrospective effect). (Simple Problems)

**Unit III**

Fire Insurance Claims: Average Clause – Computation of claims to be lodged for loss of stock – Gross profit ratio (including abnormal items)  
 Average Due Date – Account Current.

**Unit IV**

Accounts from Incomplete Records: Statement of Affairs method – Conversion Method. (Simple Problems)

**Unit V**

Branch Accounting: Meaning – Objects – Types of branches – Accounting under Debtors system – Accounting under Stock and debtors system – Final accounts system - Accounting for Wholesale Branches – Accounting for Independent branches. (Foreign branches excluded).

**Unit VI**

Departmental Accounting: Meaning – Need – Advantages – Apportionment of Expenses – Inter-departmental Transfers (at cost and at selling price) – Stock Reserve – Preparation of Departmental Trading and Profit and Loss account and Balance Sheet.

**NB:** No problems shall be asked from Unit I

<b>Q.P. pattern</b>	<b>Theory</b>	<b>Problems</b>	<b>Total Questions</b>	<b>To answer</b>	<b>Marks per Question</b>	<b>Total Marks</b>
Section A	6	6	12	10	2	20
Section B	2	5	7	5	8	40
Section C	0	4	4	2	20	40

**Recommended Text & Reference Books:**

1. Financial Accounting by Reddy & Murthy, Margham Publications
2. Financial Accounting by R.L.Gupta & V.K.Gupta, Sultan Chand & Sons

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**Semester I**

<b>Subject</b>	<b>Business Laws</b>
<b>Subject Code</b>	<b>UCRAM02</b>
<b>Core/Allied/AOS</b>	<b>Core Paper</b>
<b>Maximum Marks</b>	<b>100</b>

**Unit I**

Law of contracts: Definition of Contract - Essentials of a valid contract - Classification of Contracts.

Offer & Acceptance: Legal Rules - Communication of offer and Acceptance - Revocation.

**Unit II**

Consideration - Capacity of parties - Free Consent - Legality of object - Void Agreements - Agreements opposed to Public policy - Contingent contracts.

**Unit III**

Performance of Contract - Discharge of contract - Breach of contract - Quasi contracts.

**Unit IV**

Special Contracts: Indemnity & Guarantee - Bailment & Pledge - Agency.

**Unit V**

The Indian Partnership Act, 1932: Nature of Partnership - Registration of Firms - Relations of Partners with one another and third parties - Reconstitution of Firms - Dissolution of Firms.

**Unit VI**

The Sale of Goods Act, 1930: Nature of Contract of Sale - Sale and agreement to sell - Implied Conditions & Warranties - Rights of an Unpaid Seller - Sale by non-owner - Auction Sale.

<b>Q.P. pattern</b>	<b>Theory</b>	<b>Problems</b>	<b>Total Questions</b>	<b>To answer</b>	<b>Marks per Question</b>	<b>Total Marks</b>
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

**Recommended Text & Reference Books:**

1. Business Law by N.D.Kapoor, Sultan Chand & Sons.
2. Business Law by PPS.Gogna, S.Chand & Co.,

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**Semester I**

<b>Subject</b>	<b>Business Mathematics &amp; Statistics</b>
<b>Subject Code</b>	<b>UCRAL01</b>
<b>Core/Allied/AOS</b>	<b>Allied</b>
<b>Maximum Marks</b>	<b>100</b>

**Unit I**

Financial Mathematics: Simple Interest & Compound Interest – Loans & Mortgages – Time Value of money – Annual Percentage rate of interest – Discounts.

**Unit II**

Probability: Meaning – Definition – Concepts of probability – Mutually exclusive events – Independent events – Addition theorem & multiplication theorem (without proof) – Conditional probability. (Simple problems only)

**Unit III**

Measures of Central Tendency: Arithmetic mean – Median – Mode – Quartiles. Measures of dispersion: Range – Standard Deviation – Mean Deviation about the Mean and Median – Quartile Deviation – Co-efficient of variation.

**Unit IV**

Measures of skewness: Karl Pearson's Co-efficient of skewness – Bowley's co-efficient of skewness. Correlation: Karl Pearson's Co-efficient – Spearman's Rank Correlation co-efficient – Concurrent deviation method.

**Unit V**

Time series: Components of time series – Secular trend – Seasonal variation – Semi-average method – Moving average method – Ratio to moving average method.

**Unit VI**

Index Numbers: Meaning – Definition – Application of index numbers – Aggregative and relative index – Chain and fixed base index numbers – Cost of living index.

<b>Q.P. pattern</b>	<b>Theory</b>	<b>Problems</b>	<b>Total Questions</b>	<b>To answer</b>	<b>Marks per Question</b>	<b>Total Marks</b>
Section A	6	6	12	10	2	20
Section B	2	5	7	5	8	40
Section C	0	4	4	2	20	40

**Recommended Text & Reference Books:**

1. Business Mathematics & Statistics by Dr. P.R.Vittal, Margham Publications.