

Accountancy
4th sem B.E.

Theory: 50 marks
Sessional: 25 marks

1. Dual aspect concept of accounts, classification of accounts, cardinal rules for debit and credit, journal, ledger, balancing of account.
2. Subsidiary books, types of cash book, imprest system of petty cash book, bank reconciliation statement.
3. Trial balance, trading and profit and loss account, balance sheet with adjustment.
4. Trial balance, trading and manufacturing account, profit and loss account, balance sheet with adjustment.
5. Concept of capital, expenditure and revenue expenditure, bad debt and doubtful debt, reserve, capital and liabilities, outstanding expenses, prepaid expenses, marshalling of balance sheet, liquidity and profitability of assets.
6. Average due date, calculation of average due date, interest etc.

Books recommended:

1. Advance Accountancy: M.C Sukla, T.S Grewal, S. chand & Co. New Delhi.
2. Higher Secondary Accountancy: A.N. Agarwala, K.N. Agarwala, Kitab Mahal, Allahabad.
3. Book Keeping and Accountancy: C Mohan Juneja, R.C. Chawla, K. K. Saksena, Kalyani Publishers, Rajinder Nagar, Ludhiana.
4. Double Entry Book Keeping & Accountancy: J.R. Batliboi, The standard Accountancy Publications Pvt. Ltd, Mumbai-400011.